

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

| | | |
|---|---|------------------------|
| In re: |) | Chapter 11 |
| |) | |
| CELSIUS NETWORK LLC, <i>et al.</i> , ¹ |) | Case No. 22-10964 (MG) |
| |) | |
| |) | (Jointly Administered) |
| Debtors. |) | |

**FINAL FEE APPLICATION OF ERNST & YOUNG LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX
COMPLIANCE, TAX ADVISORY SERVICES AND FINANCIAL ACCOUNTING
ADVISORY SERVICES PROVIDER TO THE DEBTORS FOR THE TIME PERIOD
JULY 13, 2022 THROUGH AND INCLUDING NOVEMBER 9, 2023²**

| | |
|--|---|
| Name of Applicant: | Ernst & Young LLP |
| Authorized to Provide Professional Services to: | Debtors and Debtors in Possession |
| Date of Retention: | December 20, 2022 (effective as of July 13, 2022) |
| Period for which compensation and reimbursement is sought: | July 13, 2022 through November 9, 2023 |

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² This form has been designed to incorporate many of the requirements of 11 U.S.C. § 330, Local Rule 2016-1, General Order M-447 (Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases), and ¶ C.2.1 and Exhibit E to the Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under United States Code by Attorneys in Larger Chapter 11 Cases (the "U.S. Trustee Guidelines").

| | |
|--|-------------------------------|
| Amount of final compensation sought as actual, reasonable, and necessary: | \$6,735,295.50 ^{3 4} |
| Amount of final expense reimbursement sought as actual, reasonable, and necessary: | \$36,094.03 |
| Blended rate in this application for all attorneys: | N/A |
| Blended rate in this application for all timekeepers: | \$ <u>630.47</u> / hour |
| The total time expended for fee application preparation for the Final Fee Period is approximately 35.2 hours and the corresponding compensation requested is approximately \$8,800.00. | |

| SUMMARY OF PRIOR INTERIM FEE APPLICATIONS: | | | | | |
|--|---|----------------------------|----------|----------------------------------|------------|
| | | Fees and Expenses Approved | | Date and Docket No. of Fee Order | |
| Date [Docket No.] | Interim Fee Period ("IFP") Covered | Fees | Expenses | Date | Docket No. |
| 3/2/23 [2170] | First IFP 7/13/22 to 10/31/22 | \$744,906.50 | \$0.00 | 7/19/23 | 3055 |
| 4/14/23 [2455] | Second IFP 11/1/22 to 2/28/23 | \$407,298.50 | \$0.00 | 7/19/23 | 3055 |
| 8/14/23 [3280] | Third IFP 3/1/23 to 6/30/23 | \$249,108.50 | \$0.00 | 11/30/23 | 4056 |
| Total fees and expenses approved by interim orders to date: | | | | \$1,401,313.50 | |

³ The fees and hours are higher by \$1,615.00 and 1.9 hours due to an error in a formula in *Ernst & Young's Seventh Monthly Fee Application* [D.I. 3982].

⁴ The total fees reflects a reduction in fees from the Fee Examiner in the amount of (a) \$3,773.50 for the first interim period; (b) reduction in fees in the amount of \$10,556.50 for the second interim period *See Second Omnibus Order Granting Applications for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses for the First and Second Interim Compensation periods.* [D.I. 3055]; (c) reduction in fees in the amount of \$5,832.50 for the third interim period. *See Second Omnibus Order Granting Applications for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses for the Third Interim Compensation periods.* [D.I. 4056].

**COMPENSATION BY PROFESSIONAL
FOR THE FINAL COMPENSATION PERIOD¹**

| Last Name | First Name | Title | Time | Hourly Rate | Total Individual Fees |
|--------------------------|------------|--------------------|-------|-------------|-----------------------|
| Adams | Paul | Staff | 168.8 | \$295.00 | \$49,796.00 |
| Arbogast | Tyler | Partner/Principal | 13.3 | \$1,250.00 | \$16,625.00 |
| Barda | Eli | Partner/Principal | 37.3 | \$850.00 | \$31,705.00 |
| Beattie | Steve | Partner/Principal | 9.3 | \$850.00 | \$7,905.00 |
| Bhatti | Sobia | Senior | 104.4 | \$450.00 | \$46,980.00 |
| Boland | Gregory | Manager | 32.0 | \$595.00 | \$19,040.00 |
| Bowden | Jaime | Senior Manager | 4.2 | \$950.00 | \$3,990.00 |
| Bowden ² | Jaime | Executive Director | 7.7 | \$1,150.00 | \$8,855.00 |
| Bowie | James | Executive Director | 2.6 | \$850.00 | \$2,210.00 |
| Buonaguro | Paul | Manager | 11.5 | \$850.00 | \$9,775.00 |
| Buonaguro ² | Paul | Senior Manager | 9.1 | \$950.00 | \$8,645.00 |
| Cadugan | Kerrie | Executive Director | 4.0 | \$850.00 | \$3,400.00 |
| Carr | Russell | Partner/Principal | 40.5 | \$1,250.00 | \$50,625.00 |
| Caruso | Thierry | Partner/Principal | 2.2 | \$850.00 | \$1,870.00 |
| Chen ² | Justin | Staff | 20.3 | \$295.00 | \$5,988.50 |
| Chen | Justin | Senior | 294.1 | \$450.00 | \$132,345.00 |
| Chen | Simon | Senior Manager | 3.0 | \$695.00 | \$2,085.00 |
| Chenchinski ¹ | Amir | Partner/Principal | 0.8 | \$1,250.00 | \$1,000.00 |
| Chenchinski | Amir | Partner/Principal | 2.2 | \$850.00 | \$1,870.00 |
| Clark | Miller | Senior | 6.7 | \$450.00 | \$3,015.00 |
| Coleman | Jade | Staff | 0.2 | \$400.00 | \$80.00 |
| Cooper | Grant | Senior Manager | 1.9 | \$950.00 | \$1,805.00 |
| Corts | Edward | Senior Manager | 3.8 | \$950.00 | \$3,610.00 |
| Corwin | Eric | Senior Manager | 0.9 | \$695.00 | \$625.50 |
| Creel | Travis | Senior Manager | 1.2 | \$950.00 | \$1,140.00 |
| Crough ¹ | Greg | Partner/Principal | 0.5 | \$850.00 | \$425.00 |
| Deravin | Susan | Senior Manager | 20.4 | \$695.00 | \$14,178.00 |
| Diner | Eitan | Senior | 29.5 | \$600.00 | \$17,700.00 |
| DiPalma | Vincent | Manager | 5.2 | \$850.00 | \$4,420.00 |
| Dishman | Carly | Manager | 160.5 | \$595.00 | \$95,497.50 |
| Enzor | Brett | Partner/Principal | 0.6 | \$1,250.00 | \$750.00 |

¹ Rates have been applied consistent with the Statement of Work for which this individual provided services.

² Note, the rate per hour listed for this individual is higher due to being promoted to a new rank (and corresponding rate per hour) during the period covered.

| Last Name | First Name | Title | Time | Hourly Rate | Total Individual Fees |
|--------------------------|------------|--------------------|-------|-------------|-----------------------|
| Edri | Meir | Senior | 6.2 | \$600.00 | \$3,720.00 |
| Eo | Brian | Manager | 525.6 | \$595.00 | \$312,732.00 |
| Erell ¹ | Dana | Partner/Principal | 2.2 | \$850.00 | \$1,870.00 |
| Epperson | Carina Mai | Staff | 2.1 | \$400.00 | \$840.00 |
| Ferrari | Richard | Partner/Principal | 0.2 | \$1,250.00 | \$250.00 |
| Flagg | Nancy | Executive Director | 267.1 | \$1,150.00 | \$307,165.00 |
| Flashner | Martin | Contractor | 194.6 | Fixed Fee | \$90,000.00 |
| Gandz ¹ | Benjamin | Senior Manager | 19.4 | \$695.00 | \$13,483.00 |
| Gatt | Katie | Senior Manager | 95.3 | \$950.00 | \$90,535.00 |
| Geron ¹ | Eyal | Manager | 6.5 | \$595.00 | \$3,867.50 |
| Gillenwater ² | Emily | Senior | 10.8 | \$600.00 | \$6,480.00 |
| Gillenwater | Emily | Staff | 5.4 | \$400.00 | \$2,160.00 |
| Gonen ¹ | Eyal | Partner/Principal | 4.9 | \$850.00 | \$4,165.00 |
| Gotlieb | Itai | Partner/Principal | 2.5 | \$850.00 | \$2,125.00 |
| Granados | Dariana | Staff | 76.0 | \$295.00 | \$22,420.00 |
| Gray | Amaya | Staff | 138.1 | \$295.00 | \$40,739.50 |
| Griffin | John | Executive Director | 12.9 | \$1,150.00 | \$14,835.00 |
| Gust ² | Ryan | Manager | 394.8 | \$595.00 | \$234,906.00 |
| Gust | Ryan | Senior | 282.8 | \$450.00 | \$127,260.00 |
| Harvey ¹ | Elizabeth | Partner/Principal | 211.6 | \$1,250.00 | \$264,500.00 |
| Harvey | Elizabeth | Partner/Principal | 7.0 | \$850.00 | \$5,950.00 |
| Hayes | Taylor | Manager | 665.3 | \$595.00 | \$395,853.50 |
| Helwing | Dan S. | Partner/Principal | 26.7 | \$850.00 | \$22,695.00 |
| Hill | Jeannie | Senior Manager | 49.2 | \$950.00 | \$46,740.00 |
| Hill ¹ | Jeffrey | Partner/Principal | 75.9 | \$1,250.00 | \$94,875.00 |
| Hill | Jeffrey | Partner/Principal | 59.6 | \$850.00 | \$50,660.00 |
| Holliday | Lindsay | Executive Director | 9.7 | \$850.00 | \$8,245.00 |
| Horn | David | Executive Director | 37.7 | \$850.00 | \$32,045.00 |
| Hornecker | Peter | Partner/Principal | 1.0 | \$850.00 | \$850.00 |
| Hsiao | Elicia | Manager | 24.8 | \$850.00 | \$21,080.00 |
| Huang | Ricki | Senior | 5.0 | \$450.00 | \$2,250.00 |
| Jackel | Jonathan | Executive Director | 1.1 | \$1,150.00 | \$1,265.00 |
| Jacobs | Steven | Partner/Principal | 0.5 | \$850.00 | \$425.00 |
| Jimenez | Joseph | Senior | 10.9 | \$950.00 | \$10,355.00 |
| Jin | Crysal | Manager | 0.5 | \$595.00 | \$297.50 |
| Johnson | Derrick | Staff | 28.8 | \$400.00 | \$11,520.00 |
| Kapp | Amanda | Staff | 3.8 | \$400.00 | \$1,520.00 |
| Kim | Sophia | Manager | 5.0 | \$595.00 | \$2,975.00 |
| Kool | Trent | Manager | 1.0 | \$850.00 | \$850.00 |
| Kotanchiyev | Georgiy | Senior Manager | 2.0 | \$950.00 | \$1,900.00 |

| Last Name | First Name | Title | Time | Hourly Rate | Total Individual Fees |
|-------------|------------|--------------------|-------|-------------|-----------------------|
| Kryva | Anastasiya | Senior | 27.2 | \$450.00 | \$12,240.00 |
| LaGarde | Stephen | Partner/Principal | 0.5 | \$1,250.00 | \$625.00 |
| Lambert | Karen | Executive Director | 4.5 | \$1,150.00 | \$5,175.00 |
| Lampert | Abery | Staff | 5.5 | \$295.00 | \$1,622.50 |
| Li | Eric | Staff | 21.0 | \$400.00 | \$8,400.00 |
| Lin | Caleb | Senior Manager | 125.1 | \$695.00 | \$86,944.50 |
| Lin | Ziwei | Senior | 4.1 | \$600.00 | \$2,460.00 |
| Lindeman | Ryan | Senior | 426.2 | \$450.00 | \$191,790.00 |
| Lipman | Mitch | Senior Manager | 1.6 | \$950.00 | \$1,520.00 |
| Lipschutz | Jordan | Manager | 183.6 | \$595.00 | \$109,242.00 |
| Litwinowicz | James | Manager | 0.2 | \$850.00 | \$170.00 |
| Lombardi | Dino | Partner/Principal | 0.8 | \$1,250.00 | \$1,000.00 |
| Lopez | Alfredo | Manager | 2.7 | \$850.00 | \$2,295.00 |
| Lowery | Kristie | Partner/Principal | 0.5 | \$1,250.00 | \$625.00 |
| Lubic | Jacob | Staff | 30.4 | \$400.00 | \$12,160.00 |
| MacIntosh | Paul | Partner/Principal | 75.8 | \$850.00 | \$64,430.00 |
| Marenco | Eli | Senior Manager | 3.6 | \$950.00 | \$3,420.00 |
| Massimore | Marissa | Senior | 2.6 | \$600.00 | \$1,560.00 |
| McLean | Danielle | Manager | 1.1 | \$595.00 | \$654.50 |
| Mhana | Anas | Manager | 28.9 | \$595.00 | \$17,195.50 |
| Migdal | Sylwia | Partner/Principal | 1.0 | \$1,250.00 | \$1,250.00 |
| Mitchell | Traci | Executive Director | 1.2 | \$1,150.00 | \$1,380.00 |
| Morris | John | Executive Director | 5.4 | \$1,150.00 | \$6,210.00 |
| Mosher | Jacob | Senior | 2.6 | \$450.00 | \$1,170.00 |
| Musano | Matt | Senior Manager | 0.6 | \$950.00 | \$570.00 |
| Nguyen | Kenny | Senior | 8.6 | \$450.00 | \$3,870.00 |
| Nolan | Bill | Executive Director | 1.1 | \$1,150.00 | \$1,265.00 |
| Oakley | Will | Manager | 4.5 | \$595.00 | \$2,677.50 |
| Peabody | Brian | Partner/Principal | 0.5 | \$1,250.00 | \$625.00 |
| Quinn | Michael | Executive Director | 31.3 | \$850.00 | \$26,605.00 |
| Rash | Jeffrey | Executive Director | 5.1 | \$1,150.00 | \$5,865.00 |
| Riggs | John | Partner/Principal | 0.5 | \$850.00 | \$425.00 |
| Riley | Sean | Senior Manager | 665.3 | \$695.00 | \$462,383.50 |
| Roth | Nico | Manager | 0.5 | \$595.00 | \$297.50 |
| Ryan | Joe | Senior Manager | 4.5 | \$950.00 | \$4,275.00 |
| Sapir | Eric | Executive Director | 346.8 | \$1,150.00 | \$398,820.00 |
| Sargent | Amy | Executive Director | 1.2 | \$1,150.00 | \$1,380.00 |
| Schaulewicz | David | Senior Manager | 16.2 | \$950.00 | \$15,390.00 |
| Schmierer | Richard | Senior Manager | 1.2 | \$950.00 | \$1,140.00 |
| Sherpa | Tsering | Manager | 10.0 | \$595.00 | \$5,950.00 |

| Last Name | First Name | Title | Time | Hourly Rate | Total Individual Fees |
|------------------------|------------|------------------------------------|----------------|-------------|-----------------------|
| Shwartz | Yoav | Partner/Principal | 42.2 | \$850.00 | \$35,870.00 |
| Shwartz ¹ | Yoav | Partner/Principal | 341.4 | \$1,250.00 | \$426,750.00 |
| Shimoni | Avri | Executive Director | 41.8 | \$695.00 | \$29,051.00 |
| Simpson | Rhett | Senior | 454.2 | \$450.00 | \$204,390.00 |
| Steger | Adam | Senior Manager | 110.7 | \$695.00 | \$76,936.50 |
| Stevens | Matthew | Partner/Principal | 17.7 | \$1,250.00 | \$22,125.00 |
| Suarez | Ben R. | Senior Manager | 27.3 | \$695.00 | \$18,973.50 |
| Sun | Kaiyang | Senior Manager | 453.7 | \$695.00 | \$315,321.50 |
| Sussman ¹ | Adam | Senior | 2.2 | \$450.00 | \$990.00 |
| Tamar | Eden | Staff | 1.6 | \$400.00 | \$640.00 |
| Thompson | Jeffrey | Executive Director | 5.4 | \$1,150.00 | \$6,210.00 |
| Toh | Yvonne | Manager | 105.3 | \$595.00 | \$62,653.50 |
| Tuchinsky ¹ | Maria | Senior Manager | 61.6 | \$950.00 | \$58,520.00 |
| Tuchinsky | Maria | Senior Manager | 2.1 | \$695.00 | \$1,459.50 |
| Wallerstein | Ari | Senior | 12.6 | \$600.00 | \$7,560.00 |
| Walsh | Eric | Senior Manager | 8.0 | \$695.00 | \$5,560.00 |
| Wasser | Michael | Executive Director | 2.5 | \$1,150.00 | \$2,875.00 |
| Wasserman ¹ | Ofer | Senior Manager | 24.0 | \$695.00 | \$16,680.00 |
| Wayne | Eric | Senior Manager | 0.5 | \$950.00 | \$475.00 |
| Wehr | Robert | Senior Manager | 26.7 | \$950.00 | \$25,365.00 |
| Weiler | Sam | Partner/Principal | 0.5 | \$1,250.00 | \$625.00 |
| Wetherington | Trevor | Executive Director | 3.2 | \$1,150.00 | \$3,680.00 |
| Wolf | Hayden | Senior | 1.9 | \$450.00 | \$855.00 |
| Woods | John | Senior | 7.3 | \$450.00 | \$3,285.00 |
| Wrenn | Kaitlin | Manager | 0.5 | \$850.00 | \$425.00 |
| Yahalom | Raz | Senior | 35.3 | \$600.00 | \$21,180.00 |
| Yoo | Patrick | Senior | 667.0 | \$450.00 | \$300,150.00 |
| Zaman | Sabina | Partner/Principal | 114.1 | \$850.00 | \$96,985.00 |
| Zimmer | Kristin | Manager | 361.9 | \$595.00 | \$215,330.50 |
| | | Non-Fixed Fee Total | 9,260.4 | | \$6,230,358.00 |
| | | | | | |
| Chenchinski | Amir | Partner/Principal | 76.7 | Fixed Fee | |
| Cohen | Nuriel | Staff | 11.7 | Fixed Fee | |
| Cohen | Sarah | Senior Manager | 6.6 | Fixed Fee | |
| Edri | Meir | Senior | 18.7 | Fixed Fee | |
| Nazarenko | Maria | Staff | 2.5 | Fixed Fee | |
| Shapiro | Leonid | Senior | 0.9 | Fixed Fee | |
| Wasserman | Ofer | Senior Manager | 260.9 | Fixed Fee | |
| | | Tax Compliance -Fixed Total | 378.0 | | \$166,300.00 |

| Last Name | First Name | Title | Time | Hourly Rate | Total Individual Fees |
|-------------------------------------|------------|-------------------|----------------|-------------|-----------------------|
| | | | | | |
| Crough | Greg | Partner/Principal | 12.5 | Fixed Fee | |
| Erell | Dana | Partner/Principal | 56.0 | Fixed Fee | |
| Gandz | Benjamin | Senior Manager | 300.8 | Fixed Fee | |
| Geron | Eyal | Manager | 100.9 | Fixed Fee | |
| Gonen | Eyal | Partner/Principal | 58.3 | Fixed Fee | |
| Sussman | Adam | Senior | 480.9 | Fixed Fee | |
| Transfer Pricing-Fixed Total | | | 1,009.4 | | \$350,000.00 |

| | | | |
|---------------------------|-----------------|--|-----------------------|
| Consolidated Total | 10,647.8 | | \$6,746,658.00 |
|---------------------------|-----------------|--|-----------------------|

| Fee Application Preparation | | | | | |
|------------------------------------|------------|-------|-------------|-------------|-----------------------|
| Last Name | First Name | Title | Time | Hourly Rate | Total Individual Fees |
| Duncker | Debra | Staff | 35.2 | \$250.00 | \$8,800.00 |
| Total | | | 35.2 | | |

| | | | |
|--------------------|-----------------|--|-----------------------|
| Grand Total | 10,683.0 | | \$6,755,458.00 |
|--------------------|-----------------|--|-----------------------|

| | |
|--|-----------------------|
| Total Fees Filed with Court | \$6,752,693.00 |
| Formula error - not included in August Filed Fee Application | \$1,615.00 |
| Additional Fees for Fee Application Preparation for November | \$1,150.00 |
| Total Fees | \$6,755,458.00 |
| Fee Examiner Reduction | (\$20,162.50) |
| Total after Examiner Reduction | \$6,735,295.50 |
| Total Expenses | \$36,094.03 |
| Total Fees & Expenses | \$6,771,389.53 |
| Paid to date | (\$3,503,988.65) |
| Total Fees & Expenses Outstanding | <u>\$3,267,400.88</u> |
| | - |
| Total Expenses Filed | \$36,094.03 |
| Total Expenses Paid | \$12,388.75 |

**COMPENSATION BY PROJECT CATEGORY
FOR THE FINAL COMPENSATION PERIOD**

| Time Category | Category Descriptions | Total Hours | Total Fees |
|--------------------------------|--|--------------------|-------------------|
| Federal Tax Service | Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives. | 1,277.2 | \$1,463,955.00 |
| SALT Tax Service | Assistance with reviewing and remediating Client's sales/use and property tax filings. | 628.2 | \$599,665.00 |
| Tax Provision | Assistance with preparation of tax provision for the predecessor financial statements. | 299.8 | \$206,206.00 |
| External Audit Support | Assistance with drafting whitepapers and compiling related supporting documentation for the predecessor financial statements. | 3,236.0 | \$1,794,398.00 |
| Financial Statement Support | Assistance with compilation of predecessor financial statements including US GAAP and SEC checklists and disclosures. | 2,605.5 | \$1,444,535.50 |
| SEC Pre-Clearance | Assistance with review of SEC pre-clearance letter related to the predecessor financial statements. | 44.5 | \$34,596.00 |
| Registration Statement Support | Assistance with drafting the Management's Disclosure & Analysis ("MD&A") and S-X Article 11 pro forma financial statements and supporting documentation. | 985.6 | \$597,002.50 |
| Transfer Pricing | Assistance with review and analysis of 2022 transfer pricing model. | 1,009.4 | \$350,000.00 |
| Tax Compliance | Prepare tax returns | 561.6 | \$256,300.00 |

| | | | |
|--|-------------------------------------|-----------------|-----------------------|
| | Non-Fixed Fee Total | 9,076.8 | \$6,140,358.00 |
| | Transfer Pricing-Fixed Total | 1,009.4 | \$350,000.00 |
| | Tax Compliance -Fixed Total | 561.6 | \$256,300.00 |
| | Consolidated Total | 10,647.8 | \$6,746,658.00 |

Fee Application Preparation

| Time Category | Category Description | Total Hours | Total Fees |
|--------------------------------|---|--------------------|-----------------------|
| Preparation of Fee Application | This category relates to the preparation of fee application in format required by the Bankruptcy Court. | 35.2 | \$8,800.00 |
| Total | | 35.2 | \$8,800.00 |
| Combined Total | | 10,683.0 | \$6,755,458.00 |

EXPENSE SUMMARY
FOR THE FINAL COMPENSATION PERIOD

| Expense Category | Expense Amount |
|-----------------------|--------------------|
| Ground Transportation | \$2,045.57 |
| Meals - Out of town | \$2,251.94 |
| Airfare | \$3,929.78 |
| Lodging | \$12,991.74 |
| Total | \$21,219.03 |

| Expense Category | Expense Amount |
|---|--------------------|
| Value Added Tax - Israel - July 2023 | \$5,716.25 |
| Value Added Tax - Israel - August 2023 | \$6,672.50 |
| Value Added Tax - Israel - September 2023 | \$2,486.25 |
| Total | \$14,875.00 |

| | |
|-----------------------|--------------------|
| Total Expenses | \$36,094.03 |
|-----------------------|--------------------|

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

| | | |
|---|---|------------------------|
| In re: |) | Chapter 11 |
| |) | |
| CELSIUS NETWORK LLC, <i>et al.</i> , ¹ |) | Case No. 22-10964 (MG) |
| |) | |
| |) | (Jointly Administered) |
| Debtors. |) | |

**FINAL FEE APPLICATION OF ERNST & YOUNG LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX
COMPLIANCE, TAX ADVISORY SERVICES AND FINANCIAL ACCOUNTING
ADVISORY SERVICES PROVIDER TO THE DEBTORS FOR THE TIME PERIOD
JULY 13, 2022 THROUGH AND INCLUDING NOVEMBER 9, 2023**

Ernst & Young LLP (“EY LLP”) as tax compliance, tax advisory and financial accounting advisory services provider to the debtors and debtors in possession (collectively, the “Debtors”), hereby submits this final fee application (the “Application”), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Bankruptcy Rules”), requesting final allowance of compensation for services rendered to the Debtors in the amount of \$6,735,295.50 and reimbursement of expenses incurred in connection therewith in the amount of \$36,094.03 for the period of July 13, 2022 through and including November 9, 2023 (the “Final Compensation Period”).

In further support of this Application, EY LLP respectfully represents as follows.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

INTRODUCTION

1. By this Application, EY LLP seeks final allowance of (a) compensation for professional services rendered by EY LLP during the Final Compensation Period in the amount of \$6,735,295.50, representing 10,683.0 hours of professional services and (b) reimbursement of actual and necessary expenses incurred by EY LLP during the Final Compensation Period in the amount of \$36,094.03.

2. This Application has been prepared in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the *Interim Amended Order Establishing Procedures For Interim Compensation and Reimbursement of Expenses For Retained Professionals And (II) Granting Related Relief*, dated December 19, 2022, 2022 [D.I. 1745] (the “Interim Compensation Order”), to the extent applicable, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York (June 17, 2013) promulgated pursuant to Local Bankruptcy Rule 2016-1(a) (the “Local Guidelines”) and the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 for Attorneys in Larger Chapter 11 Cases, effective as of November 1, 2013 (the “U.S. Trustee Guidelines” and, together with the Local Guidelines, the “Fee Guidelines”).

JURISDICTION AND VENUE

3. This Court has jurisdiction over this Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

4. Venue in this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The statutory bases for the relief requested herein are Bankruptcy Code sections 330 and 331, Bankruptcy Rule 2016 and Local Bankruptcy Rule 2016-1.

BACKGROUND

A. The Debtors' Chapter 11 Cases

6. On July 13, 2022 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. The Debtors' chapter 11 cases (the "Chapter 11 Cases") are jointly administered for procedural purposes only.

7. On July 27, 2022, the United States Trustee appointed an official committee of unsecured creditors (the "Official Committee," D.I. 241).

8. On August 17, 2022, the United States Trustee appointed an examiner pursuant to Bankruptcy Code section 1104(d) (the "Examiner") and on the same date the Court entered an order approving such appointment (D.I. 920, 923).

9. On October 20, 2022, the Court's Order Appointing Independent Fee Examiner and Establishing Related Procedures for the Review of Fee Applications of Retained Professionals was filed (D.I. 1151).

B. Retention of EY LLP

10. On November 18, 2022, the Debtors filed the Debtors' *Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022 and (II) Granting Related Relief* [Docket No. 1404] (the "Retention Application").

11. On December 20, 2022, the Court entered *the Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022* [Docket No. 1766].

12. On March 17, 2023, EY filed an additional statement of work (the "Additional Statement of Work") to provide certain income tax compliance services [D.I. 2266].

13. On May 5, 2023, EY filed the “Second Additional Statement of Work” to provide transfer pricing services. [D. I. 2730].

14. On June 14, 2023 EY filed the “Third Additional Statement of Work” to provide certain transfer pricing services. [D.I. 2803].

COMPENSATION PAID AND ITS SOURCE

15. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED

16. The fees charged by EY LLP in the Chapter 11 Cases are billed in accordance with EY LLP’s existing billing rates and procedures in effect during the Final Compensation Period. The rates EY LLP charges for the services rendered by its professionals in the Chapter 11 Cases are the same rates EY LLP charges for professional services rendered in comparable non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases in competitive national markets.

17. EY LLP maintains computerized records of the time spent by all EY LLP professionals in connection with the Chapter 11 Cases. Summaries of compensation by timekeeper during the Final Compensation Period are attached hereto as **Exhibit A**,

18. EY LLP also maintains records of all actual and necessary out-of-pocket categories of expenses and amounts for which reimbursement is requested for the Final Compensation Period. Value Added Tax (“VAT”) is a consumption tax which certain foreign firms are required by local tax authority regulations to charge for services performed during this engagement. The \$134,500.00

Transfer Pricing fixed fee for the time period July 1, 2023 through July 31, 2023 is subject to a \$5,716.25 VAT charge which was not included in *Ernst & Young LLP's Sixth Monthly Fee Statement*. In addition, the \$157,000.00 Transfer Pricing fixed fee for the time period August 1, 2023 through August 31, 2023 is subject to a VAT charge of \$6,672.50. The \$58,500.00 Transfer Pricing fixed fee for the time period September 1, 2023 through September 30, 2023 is subject to a \$2,486.25 VAT charge. A Summary of Expenses for the Final Compensation Period are attached hereto as **Exhibit B**.

19. Pursuant to the Retention Order, EY LLP is authorized to be compensated under the terms set forth in the engagement letter between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

APPLICABLE LAW

20. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

21. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't*

Stores, Inc., 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

22. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the Debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

23. No agreement or understanding exists between EY LLP and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with the Chapter 11 Cases. No prior application has been made in this Court or in any other court for the relief requested herein as it relates to the Final Compensation Period.

RESERVATION OF RIGHTS

24. To the extent that there are services rendered or expenses incurred that relate to the Final Compensation Period but were not processed prior to the preparation of the Application, E&Y LLP reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

CONCLUSION

25. WHEREFORE, EY LLP respectfully requests final allowance of compensation for services rendered during the Final Compensation Period in the amount of \$6,735,295.50 and reimbursement of expenses incurred in connection therewith in the amount of \$36,094.03.

Dated: January 17, 2024

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young

EXHIBIT A

**TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL
FINAL COMPENSATION TIME PERIOD**

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-------------------|--------------------|-------------|---------------------|--|
| Sapir,Eric | Executive Director | 21 Jul 2022 | Federal Tax Service | Gathering and researching US federal income tax guidance materials for crypto assets. |
| Sapir,Eric | Executive Director | 22 Jul 2022 | Federal Tax Service | Continued gathering and researching US federal income tax guidance materials for crypto assets. |
| Arbogast,Tyler L. | Partner/Principal | 25 Jul 2022 | Federal Tax Service | Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren. |
| Harvey,Elizabeth | Partner/Principal | 25 Jul 2022 | Federal Tax Service | Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren. |
| Tuchinsky,Maria | Senior Manager | 25 Jul 2022 | Federal Tax Service | Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren. |
| Sapir,Eric | Executive Director | 25 Jul 2022 | Federal Tax Service | Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren. |
| Shwartz,Yoav | Partner | 25 Jul 2022 | Federal Tax Service | Initial K&E/EY organizational call. EY - E. Sapir, E. Harvey, N. Flagg, T. Arbogast, Y. Shwartz, M. Tuchinsky. K&E - A. Sexton. Celsius - L. Koren. |
| Arbogast,Tyler L. | Partner/Principal | 26 Jul 2022 | Federal Tax Service | Review tax issues and potential concerns from organizational call. |
| Tuchinsky,Maria | Senior Manager | 31 Jul 2022 | Federal Tax Service | Reviewing outstanding open items list on US international tax items |
| Shwartz,Yoav | Partner | 31 Jul 2022 | Federal Tax Service | Review US international tax considerations |
| Arbogast,Tyler L. | Partner/Principal | 01 Aug 2022 | Federal Tax Service | Call walking through relevant tax history and analysis of potential tax considerations. E. Sapir, L. Harvey, T. Arbogast, A. Wallerstein, J. Blank |
| Carr,Russell | Partner/Principal | 01 Aug 2022 | Federal Tax Service | Review memo on US tax analysis of 2021 transaction. |
| Harvey,Elizabeth | Partner/Principal | 01 Aug 2022 | Federal Tax Service | Call walking through relevant tax history and analysis of potential tax considerations. E. Sapir, L. Harvey, T. Arbogast, A. Wallerstein |
| Tuchinsky,Maria | Senior Manager | 01 Aug 2022 | Federal Tax Service | Analysis of US international tax considerations |
| Sapir,Eric | Executive Director | 01 Aug 2022 | Federal Tax Service | Call walking through relevant tax history and analysis of potential tax considerations. E. Sapir, L. Harvey, T. Arbogast, A. Wallerstein |
| Wallerstein,Ariel | Senior | 01 Aug 2022 | Federal Tax Service | Call walking through relevant tax history and analysis of potential tax considerations. E. Sapir, L. Harvey, T. Arbogast, A. Wallerstein |
| Shwartz,Yoav | Partner | 01 Aug 2022 | Federal Tax Service | Analysis of US international tax considerations |
| Shwartz,Yoav | Partner | 01 Aug 2022 | Federal Tax Service | Weekly call with client - L. Koren and J. Morgan, and K&E - A. Sexton and S. Cantor and EY - L. Harvey, E. Sapir, Y. Shwartz to discuss tax positions |
| Wallerstein,Ariel | Senior | 02 Aug 2022 | Federal Tax Service | Creating issue tracker with dates identified/team member assigned |
| Arbogast,Tyler L. | Partner/Principal | 03 Aug 2022 | Federal Tax Service | Walkthrough of taxable income/losses with client, K&E and EY. EY - E. Harvey, A. Wallerstein, E. Sapir, J. Blank. K&E - A. Sexton. Company - L. Koren. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|---------------------|--|
| Harvey,Elizabeth | Partner/Principal | 03 Aug 2022 | Federal Tax Service | Walkthrough of taxable income/losses with client, K&E and EY. E. Harvey, A. Wallerstein, E. Sapir, A. Sexton (K&E) and L. Koren (Celsius). |
| Sapir,Eric | Executive Director | 03 Aug 2022 | Federal Tax Service | Walkthrough of taxable income/losses with client, K&E and EY. E. Harvey, A. Wallerstein, E. Sapir, A. Sexton (K&E) and L. Koren (Celsius). |
| Wallerstein,Ariel | Senior | 03 Aug 2022 | Federal Tax Service | Walkthrough of taxable income/losses with client, K&E and EY. E. Harvey, A. Wallerstein, E. Sapir, A. Sexton (K&E) and L. Koren (Celsius). |
| Shwartz,Yoav | Partner | 03 Aug 2022 | Federal Tax Service | Preparing detailed summary of historical tax reporting positions for review by EY US tax team |
| Shwartz,Yoav | Partner | 04 Aug 2022 | Federal Tax Service | Continue preparing detailed summary of historical tax reporting positions for review by EY US tax team |
| Arbogast,Tyler L. | Partner/Principal | 05 Aug 2022 | Federal Tax Service | Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir |
| Arbogast,Tyler L. | Partner/Principal | 05 Aug 2022 | Federal Tax Service | Research re: potential crypto tax issues |
| Carr,Russell | Partner/Principal | 05 Aug 2022 | Federal Tax Service | Edit updated memo on US tax analysis of 2021 transaction |
| Harvey,Elizabeth | Partner/Principal | 05 Aug 2022 | Federal Tax Service | Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir |
| Sapir,Eric | Executive Director | 05 Aug 2022 | Federal Tax Service | Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir |
| Stevens,Matthew Aaron | Partner/Principal | 05 Aug 2022 | Federal Tax Service | Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir |
| Wallerstein,Ariel | Senior | 05 Aug 2022 | Federal Tax Service | Call re: potential tax issues related to cryptocurrency E. Harvey, H. Tucker, J. Blank, A. Wallerstein, T. Arbogast, M. Stevens, and E. Sapir |
| Shwartz,Yoav | Partner | 07 Aug 2022 | Federal Tax Service | Initial analysis ahead of US Federal Income Tax return filing relating to outbound transfer considerations, UK tax treatment of coin transfer |
| Arbogast,Tyler L. | Partner/Principal | 08 Aug 2022 | Federal Tax Service | Review/analyze facts/declarations related to potential tax issues. |
| Arbogast,Tyler L. | Partner/Principal | 08 Aug 2022 | Federal Tax Service | Call to draft different asset basis alternatives based upon our understanding of the crypto asset deposits and transfers throughout the group. E. Harvey, J. Blank, T. Arbogast, H. Weinreich, A. Wallerstein, M. Lin, and E. Sapir. |
| Arbogast,Tyler L. | Partner/Principal | 08 Aug 2022 | Federal Tax Service | Review/analyze facts/declarations related to potential tax issues. |
| Harvey,Elizabeth | Partner/Principal | 08 Aug 2022 | Federal Tax Service | Call to draft different asset basis alternatives based upon our understanding of the crypto asset deposits and transfers throughout the group. E. Harvey, J. Blank, T. Arbogast, H. Weinreich, A. Wallerstein, M. Lin, and E. Sapir. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-------------------|--------------------|-------------|---------------------|--|
| Sapir,Eric | Executive Director | 08 Aug 2022 | Federal Tax Service | Call to draft different asset basis alternatives based upon our understanding of the crypto asset deposits and transfers throughout the group. E. Harvey, J. Blank, T. Arbogast, H. Weinreich, A. Wallerstein, M. Lin, and E. Sapir. |
| Sapir,Eric | Executive Director | 08 Aug 2022 | Federal Tax Service | Research tax reorganization provisions related to historical transactions. |
| Schaulewicz,David | Senior Manager | 08 Aug 2022 | Federal Tax Service | Reviewing available data for Section 382 analysis and preparing supplemental information request list |
| Wallerstein,Ariel | Senior | 08 Aug 2022 | Federal Tax Service | Call to draft different asset basis alternatives based upon our understanding of the crypto asset deposits and transfers throughout the group. E. Harvey, J. Blank, T. Arbogast, H. Weinreich, A. Wallerstein, M. Lin, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 09 Aug 2022 | Federal Tax Service | Weekly call to discuss open tax issues and information requests. EY - E. Harvey, Y. Schwartz, J. Blank, E. Sapir, M. Tuchinsky. Company - L. Koren. K&E - A. Sexton, S. Cantor. |
| Tuchinsky,Maria | Senior Manager | 09 Aug 2022 | Federal Tax Service | Weekly call to discuss open tax issues and information requests. EY - E. Harvey, Y. Schwartz, J. Blank, E. Sapir, M. Tuchinsky. Company - L. Koren. K&E - A. Sexton, S. Cantor. |
| Sapir,Eric | Executive Director | 09 Aug 2022 | Federal Tax Service | Weekly call to discuss open tax issues and information requests. EY - E. Harvey, Y. Schwartz, J. Blank, E. Sapir, M. Tuchinsky. Company - L. Koren. K&E - A. Sexton, S. Cantor. |
| Schaulewicz,David | Senior Manager | 09 Aug 2022 | Federal Tax Service | Reviewing valuation and ownership data for Section 382 calculation |
| Shwartz,Yoav | Partner | 09 Aug 2022 | Federal Tax Service | Weekly call to discuss open tax issues and information requests. EY - E. Harvey, Y. Schwartz, J. Blank, E. Sapir, M. Tuchinsky. Company - L. Koren. K&E - A. Sexton, S. Cantor. |
| Harvey,Elizabeth | Partner/Principal | 10 Aug 2022 | Federal Tax Service | Call to discuss intercompany accounts and transactions between different Celsius jurisdictions. EY - E. Harvey, A. Wallenstein, Y. Schwartz, M. Lin, J. Blank and E. Sapir. Celsius - L. Koren |
| Sapir,Eric | Executive Director | 10 Aug 2022 | Federal Tax Service | Call to discuss intercompany accounts and transactions between different Celsius jurisdictions. EY - E. Harvey, A. Wallenstein, Y. Schwartz, M. Lin, J. Blank and E. Sapir. Celsius - L. Koren |
| Schaulewicz,David | Senior Manager | 10 Aug 2022 | Federal Tax Service | Review draft Section 382 calculation |
| Wallerstein,Ariel | Senior | 10 Aug 2022 | Federal Tax Service | Call to discuss intercompany accounts and transactions between different Celsius jurisdictions. EY - E. Harvey, A. Wallenstein, Y. Schwartz, M. Lin, J. Blank and E. Sapir. Celsius - L. Koren |
| Shwartz,Yoav | Partner | 10 Aug 2022 | Federal Tax Service | Call to discuss intercompany accounts and transactions between different Celsius jurisdictions. EY - E. Harvey, A. Wallenstein, Y. Schwartz, M. Lin, J. Blank and E. Sapir. Celsius - L. Koren |
| Sapir,Eric | Executive Director | 11 Aug 2022 | Federal Tax Service | Research and gather technical authority for the tax basis impacts of deposits of crypto assets and intercompany lending of crypto assets. |
| Schaulewicz,David | Senior Manager | 11 Aug 2022 | Federal Tax Service | Preparing list of open items for Section 382 calculation |
| Carr,Russell | Partner/Principal | 12 Aug 2022 | Federal Tax Service | Reviewing facts for analysis of 2021 migration transaction |
| Sapir,Eric | Executive Director | 12 Aug 2022 | Federal Tax Service | Research and gather technical authority for the tax basis impacts of deposits of crypto assets and intercompany lending of crypto assets. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-------------------|--------------------|-------------|---------------------|---|
| Schaulewicz,David | Senior Manager | 12 Aug 2022 | Federal Tax Service | Preparation additional Section 382 scenario calculations |
| Arbogast,Tyler L. | Partner/Principal | 15 Aug 2022 | Federal Tax Service | Review tax discussion in public filings. |
| Harvey,Elizabeth | Partner/Principal | 15 Aug 2022 | Federal Tax Service | Call to discuss Section 382 ownership change tax calculation and factual issues raised by the Company regarding value of different equity classes. E. Harvey, K. Lambert, J. Blank, D. Schaulewicz, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 15 Aug 2022 | Federal Tax Service | Discuss preliminary Section 382 ownership change results and open questions with respect to value. E. Sapir, E. Harvey, A. Sexton, and S. Cantor. |
| Harvey,Elizabeth | Partner/Principal | 15 Aug 2022 | Federal Tax Service | Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonen, E. Sapir, J. Blank |
| Harvey,Elizabeth | Partner/Principal | 15 Aug 2022 | Federal Tax Service | CELSIUS - call with EY General Counsel Office to discuss declaration necessary for EY retention application |
| Harvey,Elizabeth | Partner/Principal | 15 Aug 2022 | Federal Tax Service | Call to discuss Section 382 and hold constant approach. E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz. |
| Harvey,Elizabeth | Partner/Principal | 15 Aug 2022 | Federal Tax Service | Reviewing Series B documents to understand value allocation by share class for Section 382 calculation |
| Harvey,Elizabeth | Partner/Principal | 15 Aug 2022 | Federal Tax Service | Reviewing polling question responses for declaration |
| Harvey,Elizabeth | Partner/Principal | 15 Aug 2022 | Federal Tax Service | Reviewing intercompany agreements to understand transfer pricing and profit split calculations |
| Lambert,Karen | Executive Director | 15 Aug 2022 | Federal Tax Service | Call to discuss Section 382 and hold constant approach. E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz. |
| Lambert,Karen | Executive Director | 15 Aug 2022 | Federal Tax Service | Call to discuss Section 382 ownership change tax calculation and factual issues raised by the Company regarding value of different equity classes. E. Harvey, K. Lambert, J. Blank, D. Schaulewicz, and E. Sapir. |
| Lin,Ziwei | Senior | 15 Aug 2022 | Federal Tax Service | Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonen, E. Sapir, J. Blank |
| Tuchinsky,Maria | Senior Manager | 15 Aug 2022 | Federal Tax Service | Review high level 382 findings and review Transfer Pricing methodology with E. Gonen |
| Tuchinsky,Maria | Senior Manager | 15 Aug 2022 | Federal Tax Service | Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonen, E. Sapir, J. Blank |
| Sapir,Eric | Executive Director | 15 Aug 2022 | Federal Tax Service | Call to discuss Section 382 ownership change tax calculation and factual issues raised by the Company regarding value of different equity classes. E. Harvey, K. Lambert, J. Blank, D. Schaulewicz, and E. Sapir. |
| Sapir,Eric | Executive Director | 15 Aug 2022 | Federal Tax Service | Review notes on transfer pricing tax analysis |
| Sapir,Eric | Executive Director | 15 Aug 2022 | Federal Tax Service | Review shareholder and Preferred B issuance legal documents. |
| Sapir,Eric | Executive Director | 15 Aug 2022 | Federal Tax Service | Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Shwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonen, E. Sapir, J. Blank |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-------------------|--------------------|-------------|---------------------|---|
| Sapir,Eric | Executive Director | 15 Aug 2022 | Federal Tax Service | Discuss preliminary Section 382 ownership change results and open questions with respect to value. E. Sapir, E. Harvey, A. Sexton, and S. Cantor. |
| Sapir,Eric | Executive Director | 15 Aug 2022 | Federal Tax Service | Call to discuss Section 382 and hold constant approach. E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz. |
| Schaulewicz,David | Senior Manager | 15 Aug 2022 | Federal Tax Service | Call to discuss Section 382 ownership change tax calculation and factual issues raised by the Company regarding value of different equity classes. E. Harvey, K. Lambert, J. Blank, D. Schaulewicz, and E. Sapir. |
| Schaulewicz,David | Senior Manager | 15 Aug 2022 | Federal Tax Service | Call to discuss Section 382 and hold constant approach. E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz. |
| Wallerstein,Ariel | Senior | 15 Aug 2022 | Federal Tax Service | Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Schwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonen, E. Sapir, J. Blank |
| Shwartz,Yoav | Partner | 15 Aug 2022 | Federal Tax Service | Transfer pricing call to discuss approach undertaken by EY Israel to determine Company profit split. Y. Schwartz, M. Tuchinsky, M. Lin, A. Wallerstein, E. Harvey, E. Gonen, E. Sapir, J. Blank |
| Carr,Russell | Partner/Principal | 16 Aug 2022 | Federal Tax Service | Reviewing updated outline of 2021 transaction history. |
| Harvey,Elizabeth | Partner/Principal | 16 Aug 2022 | Federal Tax Service | Call on Section 382 five percent shareholder data. E. Harvey, D. Schaulewicz, and K. Lambert. |
| Harvey,Elizabeth | Partner/Principal | 16 Aug 2022 | Federal Tax Service | Call to discuss asset basis analysis. E. Harvey, E. Sapir, J. Blank |
| Harvey,Elizabeth | Partner/Principal | 16 Aug 2022 | Federal Tax Service | Reviewing 2021 migration memo on tax basis of crypto assets |
| Lambert,Karen | Executive Director | 16 Aug 2022 | Federal Tax Service | Call on Section 382 five percent shareholder data. E. Harvey, D. Schaulewicz, and K. Lambert. |
| Tuchinsky,Maria | Senior Manager | 16 Aug 2022 | Federal Tax Service | Call to discuss US tax analysis of historical transactions. E. Sapir, Y. Schwartz, M.Tuchinsky, J. Blank. |
| Sapir,Eric | Executive Director | 16 Aug 2022 | Federal Tax Service | Call on Section 382 five percent shareholder data. E. Harvey, D. Schaulewicz, and K. Lambert. |
| Sapir,Eric | Executive Director | 16 Aug 2022 | Federal Tax Service | Call to discuss asset basis analysis. E. Harvey, E. Sapir, J. Blank |
| Sapir,Eric | Executive Director | 16 Aug 2022 | Federal Tax Service | Celsius - Reading intercompany agreement and asset transfer agreement to understand crypto transfer in 2021. |
| Sapir,Eric | Executive Director | 16 Aug 2022 | Federal Tax Service | Call to discuss US tax analysis of historical transactions. E. Sapir, Y. Schwartz, M.Tuchinsky, J. Blank. |
| Sapir,Eric | Executive Director | 16 Aug 2022 | Federal Tax Service | Weekly update call to discuss Section 382 analysis and open items. EY - E. Sapir, J. Blank. K&E - A. Sexton, S. Cantor. Celsius - L. Koren |
| Schaulewicz,David | Senior Manager | 16 Aug 2022 | Federal Tax Service | Call on Section 382 five percent shareholder data. E. Harvey, D. Schaulewicz, and K. Lambert. |
| Schaulewicz,David | Senior Manager | 16 Aug 2022 | Federal Tax Service | Updating Section 382 calculations based upon discussion with Company |
| Shwartz,Yoav | Partner | 16 Aug 2022 | Federal Tax Service | Call to discuss US tax analysis of historical transactions. E. Sapir, Y. Schwartz, M.Tuchinsky, J. Blank. |
| Carr,Russell | Partner/Principal | 17 Aug 2022 | Federal Tax Service | Continued analysis of Company's facts and analysis related to 2021 transaction |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|-----------------------|--------------------|-------------|---------------------|--|--|
| Harvey,Elizabeth | Partner/Principal | 17 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration transactions. E. Sapir, E. Harvey, Y. Schwartz, and M. Tuchinsky. | |
| Tuchinsky,Maria | Senior Manager | 17 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration transactions. E. Sapir, E. Harvey, Y. Schwartz, and M. Tuchinsky. | |
| Sapir,Eric | Executive Director | 17 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration transactions. E. Sapir, E. Harvey, Y. Schwartz, and M. Tuchinsky. | |
| Sapir,Eric | Executive Director | 17 Aug 2022 | Federal Tax Service | Building intercompany account matrix based upon balance sheet information provided by the Company. | |
| Shwartz,Yoav | Partner | 17 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration transactions. E. Sapir, E. Harvey, Y. Schwartz, and M. Tuchinsky. | |
| Arbogast,Tyler L. | Partner/Principal | 18 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir (T. Arbogast dropped early). | |
| Harvey,Elizabeth | Partner/Principal | 18 Aug 2022 | Federal Tax Service | Call to discuss additional scenarios to run for Section 382 ownership shift analysis based on value assumptions – E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz | |
| Harvey,Elizabeth | Partner/Principal | 18 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir. | |
| Harvey,Elizabeth | Partner/Principal | 18 Aug 2022 | Federal Tax Service | Review 2021 US tax extensions and IRS notices to prepare additional data request | |
| Lambert,Karen | Executive Director | 18 Aug 2022 | Federal Tax Service | Call to discuss additional scenarios to run for Section 382 ownership shift analysis based on value assumptions – E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz | |
| Lin,Ziwei | Senior | 18 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir. | |
| Sapir,Eric | Executive Director | 18 Aug 2022 | Federal Tax Service | Call to discuss additional scenarios to run for Section 382 ownership shift analysis based on value assumptions – E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz. | |
| Sapir,Eric | Executive Director | 18 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir. | |
| Schaulewicz,David | Senior Manager | 18 Aug 2022 | Federal Tax Service | Call to discuss additional scenarios to run for Section 382 ownership shift analysis based on value assumptions – E. Harvey, E. Sapir, K. Lambert, and D. Schaulewicz | |
| Stevens,Matthew Aaron | Partner/Principal | 18 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir. | |
| Wallerstein,Ariel | Senior | 18 Aug 2022 | Federal Tax Service | Call to discuss 2021 migration. E. Harvey, M. Stevens, J. Blank, T. Arbogast, A. Wallerstein, M. Lin, and E. Sapir. | |
| Arbogast,Tyler L. | Partner/Principal | 19 Aug 2022 | Federal Tax Service | Response to questions re: interaction of section 475 and basis for E. Sapir. | |
| Carr,Russell | Partner/Principal | 19 Aug 2022 | Federal Tax Service | Consideration of clients facts to assess tax positions related to the 2021 transaction. | |
| Harvey,Elizabeth | Partner/Principal | 19 Aug 2022 | Federal Tax Service | Review intercompany agreements to compile crypto basis analysis scenarios | |
| Lambert,Karen | Executive Director | 19 Aug 2022 | Federal Tax Service | Review Section 382 calculation | |
| Sapir,Eric | Executive Director | 19 Aug 2022 | Federal Tax Service | Drafting asset basis alternative scenarios based upon mark to market rules under Section 475. | |
| Schaulewicz,David | Senior Manager | 19 Aug 2022 | Federal Tax Service | Reviewing updated scenarios for Section 382 calculation | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|------------------|--------------------|-------------|---------------------|--|--|
| Carr,Russell | Partner/Principal | 22 Aug 2022 | Federal Tax Service | Continue consideration of clients facts to assess tax positions related to the 2021 transaction. | |
| Sapir,Eric | Executive Director | 22 Aug 2022 | Federal Tax Service | Updating intercompany account balance sheet to break up intercompany positions by jurisdiction and with US Topco. | |
| Carr,Russell | Partner/Principal | 23 Aug 2022 | Federal Tax Service | Reviewing transfer pricing report related to 2021 transaction | |
| Harvey,Elizabeth | Partner/Principal | 23 Aug 2022 | Federal Tax Service | Weekly update call to discuss preliminary asset basis determination for pre and post-migration business. K&E - A. Sexton, S. Cantor. EY - M. Tuchinsky, Y. Shwartz, J. Blank, E. Harvey, and E. Sapir. Celsius - L. Koren. | |
| Tuchinsky,Maria | Senior Manager | 23 Aug 2022 | Federal Tax Service | Weekly update call to discuss preliminary asset basis determination for pre and post-migration business. K&E - A. Sexton, S. Cantor. EY - M. Tuchinsky, Y. Shwartz, J. Blank, E. Harvey, and E. Sapir. Celsius - L. Koren. | |
| Sapir,Eric | Executive Director | 23 Aug 2022 | Federal Tax Service | Weekly update call to discuss preliminary asset basis determination for pre and post-migration business. K&E - A. Sexton, S. Cantor. EY - M. Tuchinsky, Y. Shwartz, J. Blank, E. Harvey, and E. Sapir. Celsius - L. Koren. | |
| Sapir,Eric | Executive Director | 23 Aug 2022 | Federal Tax Service | Analyzing application of Section 475 to intercompany accounts denominated in cryptocurrency. | |
| Shwartz,Yoav | Partner | 23 Aug 2022 | Federal Tax Service | Weekly update call to discuss preliminary asset basis determination for pre and post-migration business. K&E - A. Sexton, S. Cantor. EY - M. Tuchinsky, Y. Shwartz, J. Blank, E. Harvey, and E. Sapir. Celsius - L. Koren. | |
| Shwartz,Yoav | Partner | 23 Aug 2022 | Federal Tax Service | Celsius - review UCC meeting deck | |
| Carr,Russell | Partner/Principal | 24 Aug 2022 | Federal Tax Service | Continue reviewing transfer pricing report related to 2021 transaction | |
| Harvey,Elizabeth | Partner/Principal | 24 Aug 2022 | Federal Tax Service | Call to discuss transfer pricing methodology utilized by EY Israel and the profit split analysis. M. Tuchinsky, E. Gonen, E. Harvey, Y. Shwartz, J. Blank, and E. Sapir. | |
| Tuchinsky,Maria | Senior Manager | 24 Aug 2022 | Federal Tax Service | Call to discuss transfer pricing methodology utilized by EY Israel and the profit split analysis. M. Tuchinsky, E. Gonen, E. Harvey, Y. Shwartz, J. Blank, and E. Sapir. | |
| Sapir,Eric | Executive Director | 24 Aug 2022 | Federal Tax Service | Reviewing caselaw related to Section 475 and mark to market methodology for non-debt instruments. | |
| Sapir,Eric | Executive Director | 24 Aug 2022 | Federal Tax Service | Call to discuss transfer pricing methodology utilized by EY Israel and the profit split analysis. M. Tuchinsky, E. Gonen, E. Harvey, Y. Shwartz, J. Blank, and E. Sapir. | |
| Shwartz,Yoav | Partner | 24 Aug 2022 | Federal Tax Service | Call to discuss transfer pricing methodology utilized by EY Israel and the profit split analysis. M. Tuchinsky, E. Gonen, E. Harvey, Y. Shwartz, J. Blank, and E. Sapir. | |
| Shwartz,Yoav | Partner | 24 Aug 2022 | Federal Tax Service | Review UCC meeting deck and consider restructuring alternatives and tax implications | |
| Sapir,Eric | Executive Director | 25 Aug 2022 | Federal Tax Service | Researching Albany Car Wheel contingent liability caselaw based upon discussions held during the weekly call on 8/23/22. | |
| Shwartz,Yoav | Partner | 25 Aug 2022 | Federal Tax Service | Review of transfer pricing memo internally to discuss with broad EY team | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|---------------------|---|
| Arbogast,Tyler L. | Partner/Principal | 26 Aug 2022 | Federal Tax Service | Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 26 Aug 2022 | Federal Tax Service | Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir. |
| Lin,Ziwei | Senior | 26 Aug 2022 | Federal Tax Service | Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Steven, M. Lin, A. Wallerstein, and E. Sapir. |
| Sapir,Eric | Executive Director | 26 Aug 2022 | Federal Tax Service | Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir. |
| Stevens,Matthew Aaron | Partner/Principal | 26 Aug 2022 | Federal Tax Service | Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir. |
| Wallerstein,Ariel | Senior | 26 Aug 2022 | Federal Tax Service | Call to discuss potential emergence scenarios and different US federal income tax considerations for each alternative and the interplay between the Section 475 mark-to-market rules and the bankruptcy process. E. Harvey, T. Arbogast, M. Stevens, M. Lin, A. Wallerstein, H. Tucker, J. Blank and E. Sapir. |
| Arbogast,Tyler L. | Partner/Principal | 30 Aug 2022 | Federal Tax Service | Consideration/analysis of US assumption of depositor liabilities from UK. |
| Arbogast,Tyler L. | Partner/Principal | 30 Aug 2022 | Federal Tax Service | Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan. |
| Harvey,Elizabeth | Partner/Principal | 30 Aug 2022 | Federal Tax Service | Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan. |
| Tuchinsky,Maria | Senior Manager | 30 Aug 2022 | Federal Tax Service | Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|-----------------------|--------------------|-------------|---------------------|---|--|
| Sapir,Eric | Executive Director | 30 Aug 2022 | Federal Tax Service | Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan. | |
| Shwartz,Yoav | Partner | 30 Aug 2022 | Federal Tax Service | Weekly call to discuss open issues including potential W9 filing issues, potential emergence transactions, and the treatment of the 2021 migration for UK and US tax purposes. EY - T. Arbogast, Y. Shwartz, M. Tuchinsky, E. Harvey, H. Tucker, J. Blank and E. Sapir. K&E- A. Sexton, S. Cantor. Celsius - L. Koren, J. Morgan. | |
| Sapir,Eric | Executive Director | 31 Aug 2022 | Federal Tax Service | Reading information provided with respect to the potential liquidation of certain crypto assets and the wrapping of core crypto coin assets. | |
| Shwartz,Yoav | Partner | 31 Aug 2022 | Federal Tax Service | Detailed email to summarize historical transactions including 2021 restructuring and tax positions | |
| Arbogast,Tyler L. | Partner/Principal | 01 Sep 2022 | Federal Tax Service | Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M.Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir. | |
| Harvey,Elizabeth | Partner/Principal | 01 Sep 2022 | Federal Tax Service | Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M.Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir. | |
| Hill,Jeffrey | Partner/Principal | 01 Sep 2022 | Federal Tax Service | Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M.Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir. | |
| Lin,Ziwei | Senior | 01 Sep 2022 | Federal Tax Service | Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M.Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir. | |
| Sapir,Eric | Executive Director | 01 Sep 2022 | Federal Tax Service | Reading information provided with respect to the potential liquidation of certain crypto assets and the wrapping of core crypto coin assets. | |
| Sapir,Eric | Executive Director | 01 Sep 2022 | Federal Tax Service | Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M.Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir. | |
| Stevens,Matthew Aaron | Partner/Principal | 01 Sep 2022 | Federal Tax Service | Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M.Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir. | |
| Wallerstein,Ariel | Senior | 01 Sep 2022 | Federal Tax Service | Call to discuss updates to the UK migration analysis. Discuss the potential US federal income tax characterization of future mining proceeds. E. Harvey, T. Arbogast, J. Blank, J. Hill, M.Lin, M. Stevens, A. Wallerstein, H. Tucker, and E. Sapir. | |
| Wallerstein,Ariel | Senior | 01 Sep 2022 | Federal Tax Service | Post call notes clean up and distribution | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|---------------------|--|
| Shwartz,Yoav | Partner | 01 Sep 2022 | Federal Tax Service | Detailed email to summarize historical transactions including 2021 restructuring and tax positions |
| Sapir,Eric | Executive Director | 02 Sep 2022 | Federal Tax Service | Reading available US federal income tax guidance on the wrapping of crypto assets and the potential US federal income tax consequences. |
| Sapir,Eric | Executive Director | 02 Sep 2022 | Federal Tax Service | Continued reading information provided with respect to the potential liquidation of certain crypto assets and the wrapping of core crypto coin assets. |
| Shwartz,Yoav | Partner | 04 Sep 2022 | Federal Tax Service | Draft outline of historical transactions in preparation for 2021 tax return filing |
| Shwartz,Yoav | Partner | 05 Sep 2022 | Federal Tax Service | Draft responses to IRS in connection with document review/queries (mainly US federal income tax returns) |
| Hill,Jeanne L. | Senior Manager | 06 Sep 2022 | Federal Tax Service | Analysis of Pennsylvania use tax considerations |
| Sapir,Eric | Executive Director | 06 Sep 2022 | Federal Tax Service | Research on token wrapping and potential taxable barter exchange based upon the potential draft restructuring transaction. |
| Shwartz,Yoav | Partner | 06 Sep 2022 | Federal Tax Service | Gathering data on gross asset values |
| Harvey,Elizabeth | Partner/Principal | 07 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman |
| Harvey,Elizabeth | Partner/Principal | 07 Sep 2022 | Federal Tax Service | Call to discuss Celsius background and tax technical issues identified with US second partner reviewer - E. Sapir, B. Enzor, L. Harvey |
| Tuchinsky,Maria | Senior Manager | 07 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman |
| Sapir,Eric | Executive Director | 07 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman |
| Sapir,Eric | Executive Director | 07 Sep 2022 | Federal Tax Service | Call to discuss Celsius background and tax technical issues identified with US second partner reviewer - E. Sapir, B. Enzor, E. Harvey. |
| Sapir,Eric | Executive Director | 07 Sep 2022 | Federal Tax Service | Continued research on token wrapping and potential taxable barter exchange based upon the potential draft restructuring transaction. |
| Shwartz,Yoav | Partner | 07 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax compliance and 2021 tax return information - Y. Shwartz, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. Wasserman |
| Sapir,Eric | Executive Director | 08 Sep 2022 | Federal Tax Service | Continued research on token wrapping and potential taxable barter exchange based upon the potential draft restructuring transaction. |
| Shwartz,Yoav | Partner | 11 Sep 2022 | Federal Tax Service | Review underlying facts to Section 382 analysis |
| Harvey,Elizabeth | Partner/Principal | 12 Sep 2022 | Federal Tax Service | Call to discuss emergence scenario presentation and issues related to mark-to-market and Section 1001 gain or loss - E. Harvey, H. Tucker, J. Blank, M. Stevens, and E. Sapir |
| Harvey,Elizabeth | Partner/Principal | 12 Sep 2022 | Federal Tax Service | Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|-----------------------|--------------------|-------------|---------------------|---|--|
| Hill,Jeanne L. | Senior Manager | 12 Sep 2022 | Federal Tax Service | Analysis of Pennsylvania use tax considerations | |
| Tuchinsky,Maria | Senior Manager | 12 Sep 2022 | Federal Tax Service | Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz. | |
| Sapir,Eric | Executive Director | 12 Sep 2022 | Federal Tax Service | Call to discuss emergence scenario presentation and issues related to mark-to-market and Section 1001 gain or loss - E. Harvey, H. Tucker, J. Blank, M. Stevens, and E. Sapir | |
| Sapir,Eric | Executive Director | 12 Sep 2022 | Federal Tax Service | Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz. | |
| Stevens,Matthew Aaron | Partner/Principal | 12 Sep 2022 | Federal Tax Service | Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz. | |
| Stevens,Matthew Aaron | Partner/Principal | 12 Sep 2022 | Federal Tax Service | Call to discuss emergence scenario presentation and issues related to mark-to-market and Section 1001 gain or loss - E. Harvey, H. Tucker, J. Blank, M. Stevens, and E. Sapir | |
| Shwartz,Yoav | Partner | 12 Sep 2022 | Federal Tax Service | Call to discuss open items; tax compliance for 2021 tax year and other relevant tax issues. E. Harvey; M. Flashner; M. Tuchinsky; H. Tucker, J. Blank, E. Sapir, M. Stevens, and Y. Shwartz. | |
| Shwartz,Yoav | Partner | 12 Sep 2022 | Federal Tax Service | Review tax return disclosure language | |
| Harvey,Elizabeth | Partner/Principal | 13 Sep 2022 | Federal Tax Service | Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to the exchange of wrapped tokens for depositor claims and mark to market accounting elections for Celsius and USDC coins from a US federal income tax perspective. EY - E. Harvey, H. Tucker, J. Blank, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor. | |
| Hill,Jeffrey | Partner/Principal | 13 Sep 2022 | Federal Tax Service | Review Company bankruptcy filings and background materials on tax positions. | |
| Tuchinsky,Maria | Senior Manager | 13 Sep 2022 | Federal Tax Service | Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to the exchange of wrapped tokens for depositor claims and mark to market accounting elections for Celsius and USDC coins from a US federal income tax perspective. EY - E. Harvey, H. Tucker, J. Blank, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor. | |
| Sapir,Eric | Executive Director | 13 Sep 2022 | Federal Tax Service | Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to the exchange of wrapped tokens for depositor claims and mark to market accounting elections for Celsius and USDC coins from a US federal income tax perspective. EY - E. Harvey, H. Tucker, J. Blank, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor. | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|---------------------|---|
| Stevens,Matthew Aaron | Partner/Principal | 13 Sep 2022 | Federal Tax Service | Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to the exchange of wrapped tokens for depositor claims and mark to market accounting elections for Celsius and USDC coins from a US federal income tax perspective. EY - E. Harvey, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor. |
| Shwartz,Yoav | Partner | 13 Sep 2022 | Federal Tax Service | Weekly call with EY tax, Celsius and K&E tax to discuss updates to non-income tax issues (sales and use and employment tax). Discuss potential US federal income tax consequences with respect to the exchange of wrapped tokens for depositor claims and mark to market accounting elections for Celsius and USDC coins from a US federal income tax perspective. EY - E. Harvey, H. Tucker, J. Blank, J. Hill, E. Sapir, M. Stevens, Y. Shwartz, and M. Tuchinsky. Celsius - L. Koren, J. Morgan. K&E - A. Sexton, S. Cantor. |
| Harvey,Elizabeth | Partner/Principal | 15 Sep 2022 | Federal Tax Service | reviewing open items deck |
| Sapir,Eric | Executive Director | 15 Sep 2022 | Federal Tax Service | Drafting slides summarizing US federal income tax issues, including with respect to USDC and CEL coins. |
| Harvey,Elizabeth | Partner/Principal | 16 Sep 2022 | Federal Tax Service | Call to review list of all open US federal income tax issues to date, including wrapping, token exchange, mark-to-market. E. Harvey, H. Tucker, M. Stevens, J. Blank, A. Wallerstein, and E. Sapir. |
| Sapir,Eric | Executive Director | 16 Sep 2022 | Federal Tax Service | Call to review list of all open US federal income tax issues to date, including wrapping, token exchange, mark-to-market. E. Harvey, H. Tucker, M. Stevens, J. Blank, A. Wallerstein, and E. Sapir. |
| Stevens,Matthew Aaron | Partner/Principal | 16 Sep 2022 | Federal Tax Service | Call to review list of all open US federal income tax issues to date, including wrapping, token exchange, mark-to-market. E. Harvey, H. Tucker, M. Stevens, J. Blank, A. Wallerstein, and E. Sapir. |
| Wallerstein,Ariel | Senior | 16 Sep 2022 | Federal Tax Service | Call to review list of all open US federal income tax issues to date, including wrapping, token exchange, mark-to-market. E. Harvey, H. Tucker, M. Stevens, J. Blank, A. Wallerstein, and E. Sapir. |
| Shwartz,Yoav | Partner | 18 Sep 2022 | Federal Tax Service | Draft detailed summary of corporate transactions email - D reorganization discussion, Tether investment, spread and ratio options exchange. |
| Harvey,Elizabeth | Partner/Principal | 19 Sep 2022 | Federal Tax Service | Call to discuss state income and state non-income tax considerations, including sales and use tax liabilities of the Company. E. Harvey, E. Sapir, J. Hill, K. Gatt, and N. Flag. |
| Hill,Jeffrey | Partner/Principal | 19 Sep 2022 | Federal Tax Service | Call to discuss state income and state non-income tax considerations, including sales and use tax liabilities of the Company. E. Harvey, E. Sapir, J. Hill, K. Gatt, and N. Flag. |
| Sapir,Eric | Executive Director | 19 Sep 2022 | Federal Tax Service | Call to discuss state income and state non-income tax considerations, including sales and use tax liabilities of the Company. E. Harvey, E. Sapir, J. Hill, K. Gatt, and N. Flag. |
| Sapir,Eric | Executive Director | 19 Sep 2022 | Federal Tax Service | Research related to the US federal income tax impact of the issuance of treasury held crypto assets. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|---------------------|--|
| Arbogast, Tyler L. | Partner/Principal | 20 Sep 2022 | Federal Tax Service | Weekly call to discuss updates on the restructuring transaction. EY - Y. Schwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan. |
| Harvey, Elizabeth | Partner/Principal | 20 Sep 2022 | Federal Tax Service | reviewing tax return disclosure list |
| Harvey, Elizabeth | Partner/Principal | 20 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Schwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan. |
| Harvey, Elizabeth | Partner/Principal | 20 Sep 2022 | Federal Tax Service | Weekly call to discuss updates on the restructuring transaction. EY - Y. Schwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan. |
| Hill, Jeffrey | Partner/Principal | 20 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Schwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan. |
| Hill, Jeffrey | Partner/Principal | 20 Sep 2022 | Federal Tax Service | Weekly call to discuss updates on the restructuring transaction. EY - Y. Schwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan. |
| Hill, Jeffrey | Partner/Principal | 20 Sep 2022 | Federal Tax Service | Review of e-mails, memos and disclosures received from EY Israel related to tax return compliance |
| Tuchinsky, Maria | Senior Manager | 20 Sep 2022 | Federal Tax Service | Review of client's 2021 tax reporting position. |
| Tuchinsky, Maria | Senior Manager | 20 Sep 2022 | Federal Tax Service | Weekly call to discuss updates on the restructuring transaction. EY - Y. Schwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan. |
| Sapir, Eric | Executive Director | 20 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Schwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan. |
| Sapir, Eric | Executive Director | 20 Sep 2022 | Federal Tax Service | Research related to the US federal income tax impact of the issuance of treasury held crypto assets. |
| Sapir, Eric | Executive Director | 20 Sep 2022 | Federal Tax Service | Weekly call to discuss updates on the restructuring transaction. EY - Y. Schwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan. |
| Stevens, Matthew Aaron | Partner/Principal | 20 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Schwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan. |

Tax Consulting / Federal Tax Service

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| Stevens,Matthew Aaron | Partner/Principal | 20 Sep 2022 | Federal Tax Service | Weekly call to discuss updates on the restructuring transaction. EY - Y. Schwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan. |
| Shwartz,Yoav | Partner | 20 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax analysis of historic and anticipated transactions and open questions related to the tax treatment of Celsius self-created coins and USDC stablecoins. EY - M. Stevens, J. Hill, E. Harvey, Y. Shwartz, J. Blank, E. Sapir. Celsius - L. Koren, and J. Morgan. |
| Shwartz,Yoav | Partner | 20 Sep 2022 | Federal Tax Service | drafting detailed email to summarize 2021 migration transaction |
| Shwartz,Yoav | Partner | 20 Sep 2022 | Federal Tax Service | Weekly call to discuss updates on the restructuring transaction. EY - Y. Schwartz, J. Hill, H. Tucker, E. Harvey, M. Tuchinsky, M. Stevens, T. Arbogast, J. Blank, and E. Sapir. K&E - A. Sexton and S. Cantor. Celsius - L. Koren, and J. Morgan. |
| Harvey,Elizabeth | Partner/Principal | 21 Sep 2022 | Federal Tax Service | reviewing list of open items for tax return disclosure |
| Harvey,Elizabeth | Partner/Principal | 21 Sep 2022 | Federal Tax Service | Reviewing updates to slide deck of coin classification |
| Shwartz,Yoav | Partner | 21 Sep 2022 | Federal Tax Service | Reviewing historical ownership details. |
| Harvey,Elizabeth | Partner/Principal | 22 Sep 2022 | Federal Tax Service | Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchinsky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan. |
| Hill,Jeffrey | Partner/Principal | 22 Sep 2022 | Federal Tax Service | Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchinsky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan. |
| Tuchinsky,Maria | Senior Manager | 22 Sep 2022 | Federal Tax Service | Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchinsky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan. |
| Sapir,Eric | Executive Director | 22 Sep 2022 | Federal Tax Service | Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchinsky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan. |
| Shwartz,Yoav | Partner | 22 Sep 2022 | Federal Tax Service | Call to discuss Celsius coin reward program and how interest on intercompany accounts is treated by the Celsius Network LLC. Discuss factual open items related to the potential restructuring plan. EY - E. Sapir, E. Harvey, M. Tuchinsky, J. Hill, Y. Shwartz., J. Blank. Company - L. Koren and J. Morgan. |
| Shwartz,Yoav | Partner | 22 Sep 2022 | Federal Tax Service | Review of state income tax profile/use tax emails. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|---------------------|--|
| Shwartz,Yoav | Partner | 22 Sep 2022 | Federal Tax Service | Drafting detailed historical fact summary and ownership analysis. |
| Harvey,Elizabeth | Partner/Principal | 23 Sep 2022 | Federal Tax Service | reviewing question from Kirkland on retention application |
| Harvey,Elizabeth | Partner/Principal | 23 Sep 2022 | Federal Tax Service | Reviewing Celsius Network, Inc. federal income tax return draft prepared by EY Israel |
| Hill,Jeffrey | Partner/Principal | 23 Sep 2022 | Federal Tax Service | Initial review of first draft of Celsius Network Inc. 2021 US Corporate income tax return and preparing list of review comments |
| Sapir,Eric | Executive Director | 23 Sep 2022 | Federal Tax Service | Review draft US federal income tax return for Celsius Network Inc. and note questions/issues. |
| Shwartz,Yoav | Partner | 25 Sep 2022 | Federal Tax Service | Tax return review - review form 5471s, confirming legal entities in 2021, examine alternatives to amend check the box election |
| Hill,Jeffrey | Partner/Principal | 26 Sep 2022 | Federal Tax Service | Initial review of US Holding LLC federal income tax return Form 1120 |
| Harvey,Elizabeth | Partner/Principal | 27 Sep 2022 | Federal Tax Service | Review US Holding LLC Form 1120 federal income tax return |
| Hill,Jeffrey | Partner/Principal | 27 Sep 2022 | Federal Tax Service | Reviewing list of open items for US Holding LLC disclosures |
| Sapir,Eric | Executive Director | 27 Sep 2022 | Federal Tax Service | Initial review of draft tax 2021 US tax return |
| Sapir,Eric | Executive Director | 28 Sep 2022 | Federal Tax Service | Detailed review of Celsius provided trial balances to catalogue material balances and how those balances compare to factual descriptions of business operations provided by Celsius. |
| Shwartz,Yoav | Partner | 28 Sep 2022 | Federal Tax Service | Tax return review - review of gain recognition agreement (.6), analyze intercompany balances/loans (1.6), consider other tax reporting issues for Celsius UK (2) |
| Shwartz,Yoav | Partner | 28 Sep 2022 | Federal Tax Service | US federal income tax return review - Form 5471 review, Form 8992 review and disclosure review |
| Diner,Eitan | Senior | 29 Sep 2022 | Federal Tax Service | Research US international tax provisions |
| Harvey,Elizabeth | Partner/Principal | 29 Sep 2022 | Federal Tax Service | Call to discuss critical open items that need to be resolved prior to filing the US federal income tax return. E. Sapir, E. Harvey,J. Hill, J. Blank. |
| Harvey,Elizabeth | Partner/Principal | 29 Sep 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Ethereum merger transaction. EY - M. Stevens, E. Harvey, Y. Shwartz, J. Hill, J., Blank and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan. |
| Harvey,Elizabeth | Partner/Principal | 29 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. Flashner, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill. |
| Hill,Jeffrey | Partner/Principal | 29 Sep 2022 | Federal Tax Service | Call to discuss critical open items that need to be resolved prior to filing the US federal income tax return. E. Sapir, E. Harvey,J. Hill, J. Blank. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|-----------------------|--------------------|-------------|---------------------|--|--|
| Hill,Jeffrey | Partner/Principal | 29 Sep 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Ethereum merger transaction. EY - M. Stevens, E. Harvey, J. Blank, Y. Shwartz, J. Hill, and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan. | |
| Hill,Jeffrey | Partner/Principal | 29 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - E. Harvey, J. Blank, E. Sapir, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill. | |
| Sapir,Eric | Executive Director | 29 Sep 2022 | Federal Tax Service | Call to discuss critical open items that need to be resolved prior to filing the US federal income tax return. E. Sapir, E. Harvey,J. Hill, J. Blank. | |
| Sapir,Eric | Executive Director | 29 Sep 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Ethereum merger transaction. EY - M. Stevens, E. Harvey, J. Blank, Y. Shwartz, J. Hill, and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan. | |
| Sapir,Eric | Executive Director | 29 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - E. Harvey, J. Blank, E. Sapir, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill. | |
| Stevens,Matthew Aaron | Partner/Principal | 29 Sep 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Ethereum merger transaction. EY - M. Stevens, E. Harvey, J. Blank, Y. Shwartz, J. Hill, and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan. | |
| Shwartz,Yoav | Partner | 29 Sep 2022 | Federal Tax Service | Tax return review - check the box election review, Form 5471 review, Form 8992 review and disclosure review | |
| Shwartz,Yoav | Partner | 29 Sep 2022 | Federal Tax Service | Call to discuss US federal income tax compliance open items and the discussion of gain recognition agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. Flashner, Y. Shwartz, M. Edri, O. Wasserman, and J. Hill. | |
| Shwartz,Yoav | Partner | 29 Sep 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance timing and deadline and the US federal income tax considerations related to the Ethereum merger transaction. EY - M. Stevens, E. Harvey, Y. Shwartz, J. Hill, J., Blank and E. Sapir. Kirkland & Ellis - A. Sexton and S. Cantor. Celsius - L. Koren and J. Morgan. | |
| Harvey,Elizabeth | Partner/Principal | 30 Sep 2022 | Federal Tax Service | Researching 367(d) issue on outbound transfer of Celsius assets to the US in 2021 transaction | |
| Harvey,Elizabeth | Partner/Principal | 30 Sep 2022 | Federal Tax Service | reviewing email of compliance open items | |
| Sapir,Eric | Executive Director | 30 Sep 2022 | Federal Tax Service | Preparing detailed email summarizing critical US federal income tax compliance open items. | |
| Diner,Eitan | Senior | 02 Oct 2022 | Federal Tax Service | Review data provided by client | |
| Diner,Eitan | Senior | 02 Oct 2022 | Federal Tax Service | Review trial balance information to gather data for US tax analysis. | |
| Griffin,John | Executive Director | 02 Oct 2022 | Federal Tax Service | Review background information provided for Gain Recognition Agreement to provide comments for tax compliance filings | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|---------------------|--------------------|-------------|---------------------|---|
| Tuchinsky,Maria | Senior Manager | 02 Oct 2022 | Federal Tax Service | Review factual data provided by client. |
| Tuchinsky,Maria | Senior Manager | 02 Oct 2022 | Federal Tax Service | Call with Client to discuss status update. Company - L. Koren and EY - Y. Schwartz and M. Tuchinsky |
| Shwartz,Yoav | Partner | 02 Oct 2022 | Federal Tax Service | Draft list of follow up questions for client. |
| Shwartz,Yoav | Partner | 02 Oct 2022 | Federal Tax Service | Call with Client to discuss status update. Company - L. Koren and EY - Y. Schwartz and M. Tuchinsky |
| Diner,Eitan | Senior | 03 Oct 2022 | Federal Tax Service | Drafting an excel to collect data provided by client |
| Griffin,John | Executive Director | 03 Oct 2022 | Federal Tax Service | Review client facts for Form 5471 reporting. |
| Harvey,Elizabeth | Partner/Principal | 03 Oct 2022 | Federal Tax Service | Research into ability to rescind improper check the box Form 8832 |
| Harvey,Elizabeth | Partner/Principal | 03 Oct 2022 | Federal Tax Service | Call with to discuss Company's Form 8832 filing to and relief alternatives to correct September 2021 filing. EY: E. Harvey, E. Sapir, and B. Peabody. |
| Morris,John Richard | Executive Director | 03 Oct 2022 | Federal Tax Service | Review issues related to the company's check the box election and the ability to withdraw or refile under Revenue Procedure 2009-41 |
| Peabody,Brian A. | Partner/Principal | 03 Oct 2022 | Federal Tax Service | Call with to discuss Company's Form 8832 filing to and relief alternatives to correct September 2021 filing. EY: E. Harvey, E. Sapir, and B. Peabody. |
| Sapir,Eric | Executive Director | 03 Oct 2022 | Federal Tax Service | Call with to discuss Company's Form 8832 filing to and relief alternatives to correct September 2021 filing. EY: E. Harvey, E. Sapir, and B. Peabody. |
| Diner,Eitan | Senior | 04 Oct 2022 | Federal Tax Service | Examine estimated values of applicable Celsius entities to support US international tax analysis |
| Griffin,John | Executive Director | 04 Oct 2022 | Federal Tax Service | Review US international tax calculations in Subpart tax return workpapers. |
| Harvey,Elizabeth | Partner/Principal | 04 Oct 2022 | Federal Tax Service | Call to discuss critical tax return open items, including Form 8832 timing concerns and relief alternatives. EY: E. Harvey, E. Sapir, and J. Hill. Kirkland: A. Sexton and S. Cantor. |
| Harvey,Elizabeth | Partner/Principal | 04 Oct 2022 | Federal Tax Service | Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris. |
| Hill,Jeffrey | Partner/Principal | 04 Oct 2022 | Federal Tax Service | Call to discuss critical tax return open items, including Form 8832 timing concerns and relief alternatives. EY: E. Harvey, E. Sapir, and J. Hill. Kirkland: A. Sexton and S. Cantor. |
| Hill,Jeffrey | Partner/Principal | 04 Oct 2022 | Federal Tax Service | Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris. |
| Morris,John Richard | Executive Director | 04 Oct 2022 | Federal Tax Service | Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris. |
| Sapir,Eric | Executive Director | 04 Oct 2022 | Federal Tax Service | Call to discuss critical tax return open items, including Form 8832 timing concerns and relief alternatives. EY: E. Harvey, E. Sapir, and J. Hill. Kirkland: A. Sexton and S. Cantor. |
| Sapir,Eric | Executive Director | 04 Oct 2022 | Federal Tax Service | Review of customer rewards deduction at Celsius US Holdings. |
| Sapir,Eric | Executive Director | 04 Oct 2022 | Federal Tax Service | Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|---------------------|--|
| Schmierer, Richard D. | Senior Manager | 04 Oct 2022 | Federal Tax Service | Call to discuss Form 8832 recission process and necessary filings. EY: E. Harvey, E. Sapir, R. Schmierer, J. Hill, and J. Morris. |
| Shwartz, Yoav | Partner | 04 Oct 2022 | Federal Tax Service | Gathering revenue and asset data to support US international tax analysis. |
| Harvey, Elizabeth | Partner/Principal | 05 Oct 2022 | Federal Tax Service | Reviewing tax return workpapers for Celsius US Holding LLC |
| Harvey, Elizabeth | Partner/Principal | 05 Oct 2022 | Federal Tax Service | Reviewing comments on IRS documentation regarding amended Form 8832 filing for Celsius Network Israel |
| Schmierer, Richard D. | Senior Manager | 05 Oct 2022 | Federal Tax Service | Review amended Form 8832 filing |
| Shwartz, Yoav | Partner | 05 Oct 2022 | Federal Tax Service | Gathering additional revenue and asset data to support US international tax analysis. |
| Diner, Eitan | Senior | 06 Oct 2022 | Federal Tax Service | Review US international tax analysis related to 2021 migration transaction. |
| Griffin, John | Executive Director | 06 Oct 2022 | Federal Tax Service | Discussion of Celsius international tax positions for tax return filings. EY - J. Griffin and J. Hill. |
| Griffin, John | Executive Director | 06 Oct 2022 | Federal Tax Service | Call to discuss US federal income tax return for the tax year ending 12/31/21. EY: M. Flashner, J. Hill, E. Sapir, E. Harvey, and J. Griffin. |
| Harvey, Elizabeth | Partner/Principal | 06 Oct 2022 | Federal Tax Service | Call to discuss US federal income tax return for the tax year ending 12/31/21. EY: M. Flashner, J. Hill, E. Sapir, E. Harvey, J. Blank and J. Griffin. |
| Harvey, Elizabeth | Partner/Principal | 06 Oct 2022 | Federal Tax Service | Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Shwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan. |
| Harvey, Elizabeth | Partner/Principal | 06 Oct 2022 | Federal Tax Service | Review of trial balance and tax return workpapers |
| Hill, Jeffrey | Partner/Principal | 06 Oct 2022 | Federal Tax Service | Discussion of Celsius international tax positions for tax return filings. EY - J. Griffin and J. Hill. |
| Hill, Jeffrey | Partner/Principal | 06 Oct 2022 | Federal Tax Service | Call to discuss US federal income tax return for the tax year ending 12/31/21. EY: M. Flashner, J. Hill, E. Sapir, E. Harvey, and J. Griffin. |
| Hill, Jeffrey | Partner/Principal | 06 Oct 2022 | Federal Tax Service | Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Shwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan. |
| Sapir, Eric | Executive Director | 06 Oct 2022 | Federal Tax Service | Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Shwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan. |
| Sapir, Eric | Executive Director | 06 Oct 2022 | Federal Tax Service | Call to discuss US federal income tax return for the tax year ending 12/31/21. EY: M. Flashner, J. Hill, E. Sapir, E. Harvey, J. Blank and J. Griffin. |
| Sapir, Eric | Executive Director | 06 Oct 2022 | Federal Tax Service | US international tax analysis for tax return filings. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|---------------------|---|
| Stevens,Matthew Aaron | Partner/Principal | 06 Oct 2022 | Federal Tax Service | Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Schwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan. |
| Shwartz,Yoav | Partner | 06 Oct 2022 | Federal Tax Service | Earnings and profits initial examination regarding Celsius UK (1.6), analyze alternatives to amend the Celsius IL check the box election and review of tax return disclosures (2.7) |
| Shwartz,Yoav | Partner | 06 Oct 2022 | Federal Tax Service | Call to discuss UK tax considerations with respect to the 2021 migration. KE: A. Sexton, S. Cantor, A. Walker. EY: E. Sapir, E. Harvey, M. Stevens, J. Hill, Y. Schwartz, J. Blank. Mazars: M. Hubbard, I. Thompson, and A. Denny. Celsius: L. Koren and J. Morgan. |
| Griffin,John | Executive Director | 07 Oct 2022 | Federal Tax Service | Email to Jeff Hill with comments on Celsius international tax positions. |
| Sapir,Eric | Executive Director | 07 Oct 2022 | Federal Tax Service | Drafting package of documents needed to rescind and correct check-the-box entity classification. |
| Shwartz,Yoav | Partner | 09 Oct 2022 | Federal Tax Service | Reviewing outbound transfers tax analysis (.9), Review of updated tax returns (2.8) |
| Griffin,John | Executive Director | 10 Oct 2022 | Federal Tax Service | Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 10 Oct 2022 | Federal Tax Service | Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 10 Oct 2022 | Federal Tax Service | Reviewing Company's consolidating information for tax return reporting. |
| Hill,Jeffrey | Partner/Principal | 10 Oct 2022 | Federal Tax Service | Review of updates to tax return discloses for Celsius Network, Inc. |
| Hill,Jeffrey | Partner/Principal | 10 Oct 2022 | Federal Tax Service | Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir. |
| Morris,John Richard | Executive Director | 10 Oct 2022 | Federal Tax Service | Review gain recognition agreement and other transaction disclosures for Celsius Network, Inc. tax return |
| Sapir,Eric | Executive Director | 10 Oct 2022 | Federal Tax Service | Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir. |
| Sapir,Eric | Executive Director | 10 Oct 2022 | Federal Tax Service | Research on US international tax provisions for tax compliance. |
| Stevens,Matthew Aaron | Partner/Principal | 10 Oct 2022 | Federal Tax Service | Call to discuss US tax reporting open items related to 2021 transaction. EY: E. Harvey, J. Hill, M. Stevens, J. Griffin, and E. Sapir. |
| Shwartz,Yoav | Partner | 10 Oct 2022 | Federal Tax Service | Review of gain recognition agreement and examining outbound transfer exceptions. |
| Diner,Eitan | Senior | 11 Oct 2022 | Federal Tax Service | Collecting additional data for US international tax analysis. |
| Enzor,Brett T | Partner/Principal | 11 Oct 2022 | Federal Tax Service | Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|-----------------------|--------------------|-------------|---------------------|---|--|
| Harvey,Elizabeth | Partner/Principal | 11 Oct 2022 | Federal Tax Service | Reviewing Celsius Network, Inc. and Celsius US Holding LLC tax returns for compliance open items list | |
| Harvey,Elizabeth | Partner/Principal | 11 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Schwartz, E. Harvey, E. Sapir, and J. Hill. | |
| Harvey,Elizabeth | Partner/Principal | 11 Oct 2022 | Federal Tax Service | Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor. | |
| Hill,Jeffrey | Partner/Principal | 11 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Schwartz, E. Harvey, E. Sapir, and J. Hill. | |
| Hill,Jeffrey | Partner/Principal | 11 Oct 2022 | Federal Tax Service | Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor. | |
| Sapir,Eric | Executive Director | 11 Oct 2022 | Federal Tax Service | Documenting suggested edits to gain recognition agreement and Section 367 disclosure. | |
| Sapir,Eric | Executive Director | 11 Oct 2022 | Federal Tax Service | Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor. | |
| Sapir,Eric | Executive Director | 11 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Schwartz, E. Harvey, E. Sapir, and J. Hill. | |
| Stevens,Matthew Aaron | Partner/Principal | 11 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Schwartz, E. Harvey, E. Sapir, and J. Hill. | |
| Stevens,Matthew Aaron | Partner/Principal | 11 Oct 2022 | Federal Tax Service | Call to discuss application of Section 351 to the contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, J. Hill, E. Sapir, and B. Enzor. | |
| Shwartz,Yoav | Partner | 11 Oct 2022 | Federal Tax Service | US international tax analysis - review legal exceptions. | |
| Shwartz,Yoav | Partner | 11 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax return compliance status. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: M. Stevens, Y. Schwartz, E. Harvey, E. Sapir, and J. Hill. | |
| Griffin,John | Executive Director | 12 Oct 2022 | Federal Tax Service | Reviewing question from EY Israel on disclosure requirements on Form 5471 Schedule O for the 2021 transaction dropping Celsius Israel to Celsius UK | |
| Harvey,Elizabeth | Partner/Principal | 12 Oct 2022 | Federal Tax Service | Call to discuss status of US federal income tax compliance. EY: E. Harvey, E. Sapir, J. Hill, Y. Schwartz, J. Blank, H. Tucker, M. Flashner. | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|---------------------|---|
| Harvey,Elizabeth | Partner/Principal | 12 Oct 2022 | Federal Tax Service | Call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major pain points on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: J. Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic |
| Harvey,Elizabeth | Partner/Principal | 12 Oct 2022 | Federal Tax Service | Call to discuss contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, E. Sapir, H. Tucker |
| Harvey,Elizabeth | Partner/Principal | 12 Oct 2022 | Federal Tax Service | Call to discuss 2020 investment. EY: E. Harvey, E. Sapir, J. Hill, H. Tucker, J. Blank |
| Hill,Jeffrey | Partner/Principal | 12 Oct 2022 | Federal Tax Service | Call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major pain points on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax yearend the merits of adding pre-petition liability cover letters onto returns. Attendees: J. Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic |
| Hill,Jeffrey | Partner/Principal | 12 Oct 2022 | Federal Tax Service | Call to discuss status of US federal income tax compliance. EY: E. Harvey, E. Sapir, J. Hill, Y. Shwartz, J. Blank, H. Tucker, M. Flashner. |
| Hill,Jeffrey | Partner/Principal | 12 Oct 2022 | Federal Tax Service | Call to discuss 2020 investment. EY: E. Harvey, E. Sapir, J. Hill. |
| Sapir,Eric | Executive Director | 12 Oct 2022 | Federal Tax Service | Call to discuss contribution of Celsius Israel stock to Celsius UK in 2021. EY: E. Harvey, E. Sapir, H. Tucker |
| Sapir,Eric | Executive Director | 12 Oct 2022 | Federal Tax Service | Call to discuss 2020 investment. EY: E. Harvey, E. Sapir, J. Hill, H. Tucker, J. Blank |
| Sapir,Eric | Executive Director | 12 Oct 2022 | Federal Tax Service | Research with respect to 2021 migration transaction. |
| Sapir,Eric | Executive Director | 12 Oct 2022 | Federal Tax Service | Call to discuss status of US federal income tax compliance. EY: E. Harvey, E. Sapir, J. Hill, Y. Shwartz, J. Blank, H. Tucker, M. Flashner. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|---------------------|--------------------|-------------|---------------------|---|
| Sapir,Eric | Executive Director | 12 Oct 2022 | Federal Tax Service | Call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major pain points on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: J. Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic |
| Shwartz,Yoav | Partner | 12 Oct 2022 | Federal Tax Service | US federal income tax return review of check the box election for outbound migration of the UK Customer Liabilities |
| Shwartz,Yoav | Partner | 12 Oct 2022 | Federal Tax Service | Call to discuss status of US federal income tax compliance. EY: E. Harvey, E. Sapir, J. Hill, Y. Shwartz, J. Blank, H. Tucker, M. Flashner. |
| Griffin,John | Executive Director | 13 Oct 2022 | Federal Tax Service | Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchisnky, and M. Stevens. |
| Griffin,John | Executive Director | 13 Oct 2022 | Federal Tax Service | Review Jan - Sept Israel TB for expenses apportionable to passive income. |
| Harvey,Elizabeth | Partner/Principal | 13 Oct 2022 | Federal Tax Service | Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchisnky, J. Blank and M. Stevens. |
| Harvey,Elizabeth | Partner/Principal | 13 Oct 2022 | Federal Tax Service | Call to discuss Form 8275 disclosure reporting on the US federal income tax return. EY: E. Harvey, E. Sapir, and T. Wetherington. |
| Harvey,Elizabeth | Partner/Principal | 13 Oct 2022 | Federal Tax Service | Call to discuss tax reporting for 2021 migration transactions. EY: Y. Shwartz, J. Hill, E. Harvey, and E. Sapir. |
| Hill,Jeffrey | Partner/Principal | 13 Oct 2022 | Federal Tax Service | Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchisnky, J. Blank and M. Stevens. |
| Hill,Jeffrey | Partner/Principal | 13 Oct 2022 | Federal Tax Service | Review of updated Draft tax returns for Celsius Network Inc. and Celsius US Holdings and Subs |
| Hill,Jeffrey | Partner/Principal | 13 Oct 2022 | Federal Tax Service | Call to discuss tax reporting for 2021 migration transactions. EY: Y. Shwartz, J. Hill, E. Harvey, and E. Sapir. |
| Tuchinsky,Maria | Senior Manager | 13 Oct 2022 | Federal Tax Service | Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Shwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchisnky, J. Blank and M. Stevens. |
| Morris,John Richard | Executive Director | 13 Oct 2022 | Federal Tax Service | Review F926 Part III supplemental language |
| Sapir,Eric | Executive Director | 13 Oct 2022 | Federal Tax Service | Reading the Tether investment agreement to understand necessary transactions between Celsius Network Inc. and Celsius UK. |
| Sapir,Eric | Executive Director | 13 Oct 2022 | Federal Tax Service | Call to discuss tax reporting for 2021 migration transactions. EY: Y. Shwartz, J. Hill, E. Harvey, and E. Sapir. |
| Sapir,Eric | Executive Director | 13 Oct 2022 | Federal Tax Service | Call to discuss Form 8275 disclosure reporting on the US federal income tax return. EY: E. Harvey, E. Sapir, and T. Wetherington. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|---------------------|---|
| Sapir,Eric | Executive Director | 13 Oct 2022 | Federal Tax Service | Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Schwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchinsky, J. Blank and M. Stevens. |
| Stevens,Matthew Aaron | Partner/Principal | 13 Oct 2022 | Federal Tax Service | Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Schwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchinsky, J. Blank and M. Stevens. |
| Wetherington,Trevor T | Executive Director | 13 Oct 2022 | Federal Tax Service | Review of Company's facts to research Form 8275 disclosure for Celsius Network, Inc. and Celsius US Holding LLC tax return filings. |
| Wetherington,Trevor T | Executive Director | 13 Oct 2022 | Federal Tax Service | Call to discuss Form 8275 disclosure reporting on the US federal income tax return. EY: E. Harvey, E. Sapir, and T. Wetherington. |
| Shwartz,Yoav | Partner | 13 Oct 2022 | Federal Tax Service | US federal income tax return review of check the box election for outbound migration of the UK Customer Liabilities |
| Shwartz,Yoav | Partner | 13 Oct 2022 | Federal Tax Service | Call to discuss tax reporting for 2021 migration transactions. EY: Y. Schwartz, J. Hill, E. Harvey, and E. Sapir. |
| Shwartz,Yoav | Partner | 13 Oct 2022 | Federal Tax Service | Call to discuss US international tax reporting open items. Celsius: L. Koren and J. Morgan. EY: Y. Schwartz, M. Flashner, J. Griffin, E. Sapir, E. Harvey, J. Hill, M. Tuchinsky, J. Blank and M. Stevens. |
| Sapir,Eric | Executive Director | 14 Oct 2022 | Federal Tax Service | Preparing list of tax return items needed to be documented prior to amending for revised information from the Company. |
| Diner,Eitan | Senior | 16 Oct 2022 | Federal Tax Service | Review the Valuation section through pre-tax book income and the allocation to various Celsius entities with M. Tuchinsky |
| Tuchinsky,Maria | Senior Manager | 16 Oct 2022 | Federal Tax Service | Review the Valuation section through pre-tax book income and the allocation to various Celsius entities with E. Diner |
| Tuchinsky,Maria | Senior Manager | 16 Oct 2022 | Federal Tax Service | Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders and historical files. |
| Shwartz,Yoav | Partner | 16 Oct 2022 | Federal Tax Service | Review edits made to US federal income tax returns as a result of FS adjustments |
| Shwartz,Yoav | Partner | 17 Oct 2022 | Federal Tax Service | Analysis of Thether investment agreement - detailed review of agreement to analyze tax positions. |
| Arbogast,Tyler L. | Partner/Principal | 18 Oct 2022 | Federal Tax Service | Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Schwartz ,E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens. |
| Harvey,Elizabeth | Partner/Principal | 18 Oct 2022 | Federal Tax Service | Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Schwartz,E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens. |
| Tuchinsky,Maria | Senior Manager | 18 Oct 2022 | Federal Tax Service | Meeting with Y. Shwartz and R. Yahalom regarding tax return position memo, including historical facts and walk through of historical documentation; and related follow up |
| Tuchinsky,Maria | Senior Manager | 18 Oct 2022 | Federal Tax Service | Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Schwartz,E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens. |
| Yahalom,Raz | Senior | 18 Oct 2022 | Federal Tax Service | Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|---------------------|--|
| Yahalom,Raz | Senior | 18 Oct 2022 | Federal Tax Service | Meeting with Y. Shwartz and M. Tuchinsky regarding tax return position memo, including historical facts and walk through of historical documentation; and related follow up |
| Sapir,Eric | Executive Director | 18 Oct 2022 | Federal Tax Service | Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Shwartz,E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens. |
| Stevens,Matthew Aaron | Partner/Principal | 18 Oct 2022 | Federal Tax Service | Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Shwartz,E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens. |
| Shwartz,Yoav | Partner | 18 Oct 2022 | Federal Tax Service | Review of disclosures (1.8). Review of tax return schedules (2.3) - Forms 926, 5471s, 8858s, 351 statements, gain recognition agreement statement |
| Shwartz,Yoav | Partner | 18 Oct 2022 | Federal Tax Service | Meeting with Maria T. and R. Yahalom regarding tax return position memo, including historical facts and walk through of historical documentation; and related follow up |
| Shwartz,Yoav | Partner | 18 Oct 2022 | Federal Tax Service | Weekly tax call to discuss open tax issues. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: J. Morgan, and L. Koren. EY: Y. Shwartz,E. Harvey, E. Sapir, T. Arbogast, M. Tuchinsky, and M. Stevens. |
| Harvey,Elizabeth | Partner/Principal | 19 Oct 2022 | Federal Tax Service | Weekly call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates, including Pennsylvania sales tax VDA letter that was sent, \$4M Texas pending sales tax payment, and status on payroll tax confirmations from company's payroll provider; updates from prior call with examiner, info requests being made by examiner, and action items moving forward related to their requests and questions; updates on tax noticing list and updating to include all taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Hill,Jeffrey | Partner/Principal | 19 Oct 2022 | Federal Tax Service | Weekly call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates, including Pennsylvania sales tax VDA letter that was sent, \$4M Texas pending sales tax payment, and status on payroll tax confirmations from company's payroll provider; updates from prior call with examiner, info requests being made by examiner, and action items moving forward related to their requests and questions; updates on tax noticing list and updating to include all taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Tuchinsky,Maria | Senior Manager | 19 Oct 2022 | Federal Tax Service | Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders. |
| Sapir,Eric | Executive Director | 19 Oct 2022 | Federal Tax Service | Reviewing correspondence on gathering information requested by the court appointed examiner. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-------------------|--------------------|-------------|---------------------|--|
| Sapir,Eric | Executive Director | 19 Oct 2022 | Federal Tax Service | Weekly call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates, including Pennsylvania sales tax VDA letter that was sent, \$4M Texas pending sales tax payment, and status on payroll tax confirmations from company's payroll provider; updates from prior call with examiner, info requests being made by examiner, and action items moving forward related to their requests and questions; updates on tax noticing list and updating to include all taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Shwartz,Yoav | Partner | 19 Oct 2022 | Federal Tax Service | Review of disclosures. Return schedules - Forms 926, 5471s, 8858s, 351 statements, gain recognition agreement statement, etc. |
| Sapir,Eric | Executive Director | 20 Oct 2022 | Federal Tax Service | Correspondence on gathering information requested by the court appointed examiner. |
| Shwartz,Yoav | Partner | 20 Oct 2022 | Federal Tax Service | US international tax analysis - review and research on exceptions. |
| Diner,Eitan | Senior | 23 Oct 2022 | Federal Tax Service | Drafting international tax analysis |
| Tuchinsky,Maria | Senior Manager | 23 Oct 2022 | Federal Tax Service | Call with Y. Shwartz R. Yahalom and L. Koren to discuss current status update of bankruptcy support and open items. |
| Yahalom,Raz | Senior | 23 Oct 2022 | Federal Tax Service | Call with Y. Shwartz R. Yahalom and L. Koren to discuss current status update of bankruptcy support and open items. |
| Yahalom,Raz | Senior | 23 Oct 2022 | Federal Tax Service | Drafting US uncertain tax positions/filing positions memo - factual background |
| Shwartz,Yoav | Partner | 23 Oct 2022 | Federal Tax Service | Call with Y. Shwartz R. Yahalom and L. Koren to discuss current status update of bankruptcy support and open items. |
| Shwartz,Yoav | Partner | 23 Oct 2022 | Federal Tax Service | Analysis with regards to US withholding tax exposures on payments made from Lithuania - nonresident withholding tax |
| Shwartz,Yoav | Partner | 24 Oct 2022 | Federal Tax Service | Filing positions memo - outline for memo, including identification of issues and key factual points |
| Arbogast,Tyler L. | Partner/Principal | 25 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 25 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir. |
| Hill,Jeffrey | Partner/Principal | 25 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Shwartz, M. Tuchinsky, and E. Sapir. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|---------------------|---|
| Tuchinsky,Maria | Senior Manager | 25 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Schwartz, M. Tuchinsky, and E. Sapir. |
| Sapir,Eric | Executive Director | 25 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Schwartz, M. Tuchinsky, and E. Sapir. |
| Stevens,Matthew Aaron | Partner/Principal | 25 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Schwartz, M. Tuchinsky, and E. Sapir. |
| Shwartz,Yoav | Partner | 25 Oct 2022 | Federal Tax Service | Weekly tax call to discuss tax examiner information requests and potential emergence scenarios. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren, and J. Morgan. EY: T. Arbogast, M. Stevens, E. Harvey, J. Hill, Y. Schwartz, M. Tuchinsky, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 26 Oct 2022 | Federal Tax Service | Description: Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with J. Morgan (Celsius) including updates on Texas sales and use tax liability action items, Pennsylvania sales and use tax updates, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Hill,Jeffrey | Partner/Principal | 26 Oct 2022 | Federal Tax Service | Description: Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with J. Morgan (Celsius) including updates on Texas sales and use tax liability action items, Pennsylvania sales and use tax updates, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Yahalom,Raz | Senior | 26 Oct 2022 | Federal Tax Service | Reviewing materials for factual background for tax filing memo and drafting and examining Y. Shwartz historical emails relating to uncertain tax positions |
| Sapir,Eric | Executive Director | 26 Oct 2022 | Federal Tax Service | Description: Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with J. Morgan (Celsius) including updates on Texas sales and use tax liability action items, Pennsylvania sales and use tax updates, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|---------------------|--|
| Yahalom,Raz | Senior | 27 Oct 2022 | Federal Tax Service | Collecting more data for factual background and drafting of factual background |
| Sapir,Eric | Executive Director | 28 Oct 2022 | Federal Tax Service | Listing US federal income tax compliance open technical items. |
| Diner,Eitan | Senior | 30 Oct 2022 | Federal Tax Service | Collecting and analyzing data related to 2021 transactions. |
| Tuchinsky,Maria | Senior Manager | 30 Oct 2022 | Federal Tax Service | Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders. |
| Tuchinsky,Maria | Senior Manager | 30 Oct 2022 | Federal Tax Service | Drafting US tax position memo, focusing on factual background and related data gathering from relevant stakeholders. |
| Yahalom,Raz | Senior | 30 Oct 2022 | Federal Tax Service | Data collection and drafting of factual background - US tax filing memo |
| Shwartz,Yoav | Partner | 30 Oct 2022 | Federal Tax Service | Review of E. Diner's draft tax analysis and prepare edits and updates |
| Harvey,Elizabeth | Partner/Principal | 31 Oct 2022 | Federal Tax Service | Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski |
| Hill,Jeffrey | Partner/Principal | 31 Oct 2022 | Federal Tax Service | Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski |
| Tuchinsky,Maria | Senior Manager | 31 Oct 2022 | Federal Tax Service | Drafting US tax filing positions memo, focusing on factual background and related data gathering from relevant stakeholders. |
| Tuchinsky,Maria | Senior Manager | 31 Oct 2022 | Federal Tax Service | Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski |
| Sapir,Eric | Executive Director | 31 Oct 2022 | Federal Tax Service | Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski |
| Shwartz,Yoav | Partner | 31 Oct 2022 | Federal Tax Service | Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, N. Flagg, A. Chenchinski |
| Harvey,Elizabeth | Partner | 01 Nov 2022 | Federal Tax Service | Reviewing and sending updated Statement of Work for assistance with VA voluntary disclosure program to client |
| Shwartz,Yoav | Partner | 01 Nov 2022 | Federal Tax Service | Call with Client (L. Koren). Discussed examiner review, UK token disposition and I/C receivables. |
| Yahalom,Raz | Senior | 02 Nov 2022 | Federal Tax Service | Incorporating edits from Partner review on tax filing memo |
| Sapir,Eric | Executive Director | 02 Nov 2022 | Federal Tax Service | Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insperity being the employer entity and new questions on the accounting treatment of the expense to Insperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic |
| Shwartz,Yoav | Partner | 02 Nov 2022 | Federal Tax Service | Call with Client (L. Koren) to discuss follow up on examiner review. |
| Sapir,Eric | Executive Director | 03 Nov 2022 | Federal Tax Service | Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic. |
| Diner,Eitan | Senior | 06 Nov 2022 | Federal Tax Service | Review of pre-tax book income for 2021 for Celsius-UK and subs vs. Celsius-IL, including cross reference to provision work-papers |
| Diner,Eitan | Senior | 06 Nov 2022 | Federal Tax Service | Updates to international tax analysis based on balance sheet and profit and loss statements provided by Celsius |
| Shwartz,Yoav | Partner | 06 Nov 2022 | Federal Tax Service | Review updates international tax analysis per standalone balance sheets and profit & loss statements provided by Celsius. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|---------------------|---|
| Shwartz,Yoav | Partner | 07 Nov 2022 | Federal Tax Service | Tax filing positions memo - detailed review of factual background, added assumptions in connection with 2021 transactions. |
| Harvey,Elizabeth | Partner | 08 Nov 2022 | Federal Tax Service | EY call with K&E to discuss submission of tax information per Celsius examiner request (L. Harvey, E. Sapir, A. Sexton, S. Cantor) |
| Sapir,Eric | Executive Director | 08 Nov 2022 | Federal Tax Service | EY call with K&E to discuss submission of tax information per Celsius examiner request (L. Harvey, E. Sapir, A. Sexton, S. Cantor) |
| Shwartz,Yoav | Partner | 08 Nov 2022 | Federal Tax Service | Tax filing positions memo - continued to review and draft factual background, added assumptions and made additional review updates. |
| Shwartz,Yoav | Partner | 10 Nov 2022 | Federal Tax Service | Detailed review of information required per examiner's requests. |
| Tuchinsky,Maria | Senior Manager | 13 Nov 2022 | Federal Tax Service | Discussion with Client (L. Koren) regarding engagement status and updates. EY - Y. Shwartz and M. Tuchinsky. |
| Shwartz,Yoav | Partner | 13 Nov 2022 | Federal Tax Service | Discussion with Client (L. Koren) regarding engagement status and updates. EY - Y. Shwartz and M. Tuchinsky. |
| Shwartz,Yoav | Partner | 13 Nov 2022 | Federal Tax Service | Continue to review all historical email per Examiner request. |
| Harvey,Elizabeth | Partner | 16 Nov 2022 | Federal Tax Service | Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic. |
| Sapir,Eric | Executive Director | 16 Nov 2022 | Federal Tax Service | Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic. |
| Shwartz,Yoav | Partner | 16 Nov 2022 | Federal Tax Service | Continue to review all historical emails per Examiner request. |
| Shwartz,Yoav | Partner | 16 Nov 2022 | Federal Tax Service | Tax filing positions memo - draft assumptions and initial outline for additional topics. |
| Migdal,Sylwia | Partner | 17 Nov 2022 | Federal Tax Service | Email coordination of Lithuania resources for potential local country review of transaction impact. |
| Shwartz,Yoav | Partner | 21 Nov 2022 | Federal Tax Service | Review facts regarding Lithuania coin deposits. |
| Harvey,Elizabeth | Partner | 22 Nov 2022 | Federal Tax Service | Weekly tax call to discuss examiner report on the treatment of Earn, Custody, and Withhold accounts and the potential US federal income tax impact. Celsius: L. Koren and J. Morgan. K&E: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and Y. Shwartz. |
| Sapir,Eric | Executive Director | 22 Nov 2022 | Federal Tax Service | Weekly tax call to discuss examiner report on the treatment of Earn, Custody, and Withhold accounts and the potential US federal income tax impact. Celsius: L. Koren and J. Morgan. K&E: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and Y. Shwartz. |
| Shwartz,Yoav | Partner | 22 Nov 2022 | Federal Tax Service | Weekly tax call to discuss examiner report on the treatment of Earn, Custody, and Withhold accounts and the potential US federal income tax impact. |
| Harvey,Elizabeth | Partner | 23 Nov 2022 | Federal Tax Service | Call to discuss Lithuanian entity tax profile and potential next steps. Celsius: L. Koren. EY: E. Harvey, E.Sapir, S.Migal, I. Grabuskiene,D. Kapitanovas, and L. Lingis. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|---------------------|---|
| Harvey,Elizabeth | Partner | 23 Nov 2022 | Federal Tax Service | Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Hill,Jeffrey | Partner | 23 Nov 2022 | Federal Tax Service | Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Migdal,Sylwia | Partner | 23 Nov 2022 | Federal Tax Service | Call to discuss Lithuanian entity tax profile and potential next steps. Celsius: L. Koren. EY: E. Harvey, E.Sapir, S.Migal, I. Grabuskiene,D. Kapitanovas, and L. Lingis. |
| Sapir,Eric | Executive Director | 23 Nov 2022 | Federal Tax Service | Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Sapir,Eric | Executive Director | 23 Nov 2022 | Federal Tax Service | Call to discuss Lithuanian entity tax profile and potential next steps. Celsius: L. Koren. EY: E. Harvey, E.Sapir, S.Migal, I. Grabuskiene,D. Kapitanovas, and L. Lingis. |
| Tuchinsky,Maria | Senior Manager | 30 Nov 2022 | Federal Tax Service | Meeting with Client (L. Koren) to discuss NewCo business plan and accounting and tax workstreams. EY- Y. Schwartz and M. Tuchinsky. |
| Shwartz,Yoav | Partner | 30 Nov 2022 | Federal Tax Service | Meeting with Client (L. Koren) to discuss NewCo business plan and accounting and tax workstreams. EY- Y. Schwartz and M. Tuchinsky. |
| Harvey,Elizabeth | Partner | 06 Dec 2022 | Federal Tax Service | Weekly tax call to discuss GK8 transaction and potential sale of stablecoins. Celsius: L. Koren and J. Morgan. K&E: S. Cantor and A. Sexton. EY: E. Harvey, Y. Schwartz, and E. Sapir |
| Sapir,Eric | Executive Director | 06 Dec 2022 | Federal Tax Service | Weekly tax call to discuss GK8 transaction and potential sale of stablecoins. Celsius: L. Koren and J. Morgan. K&E: S. Cantor and A. Sexton. EY: E. Harvey, Y. Schwartz, and E. Sapir |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|---------------------|---|
| Shwartz,Yoav | Partner | 06 Dec 2022 | Federal Tax Service | Weekly call to discuss potential asset sale proposals and a contemplated sale of Stablecoins and the US federal income tax considerations. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey and E. Sapir |
| Sapir,Eric | Executive Director | 20 Dec 2022 | Federal Tax Service | Weekly call to discuss intercompany analysis status and potential asset transfers in partial repayment of the intercompany account. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Sapir and Y. Shwartz |
| Shwartz,Yoav | Partner | 20 Dec 2022 | Federal Tax Service | Weekly call to discuss intercompany analysis status and potential asset transfers in partial repayment of the intercompany account. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Sapir and Y. Shwartz. |
| Harvey,Elizabeth | Partner | 21 Dec 2022 | Federal Tax Service | Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic |
| Hill,Jeffrey | Partner | 21 Dec 2022 | Federal Tax Service | Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic |
| Sapir,Eric | Executive Director | 21 Dec 2022 | Federal Tax Service | Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|------------------|--------------------|-------------|------------------|---|--|
| Shwartz,Yoav | Partner | 01 Jan 2023 | Tax Consulting | Call with L. Koren and M. Tuchinsky, discussed restructuring, retail loan activity, Newco structure, UK interest income, 2022 compliance process | |
| Tuchinsky,Maria | Senior Manager | 01 Jan 2023 | Tax Consulting | Call with L. Koren and Y. Shwartz, discussed restructuring, retail loan activity, Newco structure, UK interest income, 2022 compliance process | |
| Tuchinsky,Maria | Senior Manager | 01 Jan 2023 | Tax Consulting | Review materials relating to UK interest income | |
| Shwartz,Yoav | Partner | 02 Jan 2023 | Tax Consulting | Drafting updates to functional analysis | |
| Harvey,Elizabeth | Partner/Principal | 03 Jan 2023 | Tax Consulting | Weekly tax call to discuss UK filing status, potential sale of mining assets and next steps on sales tax and voluntary disclosure process in Pennsylvania. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir. | |
| Sapir,Eric | Executive Director | 03 Jan 2023 | Tax Consulting | Weekly tax call to discuss UK filing status, potential sale of mining assets and next steps on sales tax and voluntary disclosure process in Pennsylvania. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir. | |
| Shwartz,Yoav | Partner | 03 Jan 2023 | Tax Consulting | Weekly tax call to discuss UK filing status, potential sale of mining assets and next steps on sales tax and voluntary disclosure process in Pennsylvania. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, and E. Sapir. | |
| Harvey,Elizabeth | Partner/Principal | 04 Jan 2023 | Tax Consulting | Call with Celsius to discuss open indirect tax items. Discussed today: Texas use tax pending payment potential voluntary disclosure application, Pennsylvania voluntary disclosure application updates. EY Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic; Kirkland & Ellis Attendees: A. Sexton, S. Cantor; Celsius Attendee: J. Morgan. | |
| Harvey,Elizabeth | Partner/Principal | 04 Jan 2023 | Tax Consulting | Call to discuss Celsius open indirect tax items. Discussed today: Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic | |
| Sapir,Eric | Executive Director | 04 Jan 2023 | Tax Consulting | Call to discuss Celsius open indirect tax items. Discussed today: Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic | |
| Sapir,Eric | Executive Director | 04 Jan 2023 | Tax Consulting | Call with Celsius to discuss open indirect tax items. Discussed today: Texas use tax pending payment potential voluntary disclosure application, Pennsylvania voluntary disclosure application updates. EY Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic; Kirkland & Ellis Attendees: A. Sexton, S. Cantor; Celsius Attendee: J. Morgan. | |
| Tuchinsky,Maria | Senior Manager | 04 Jan 2023 | Tax Consulting | Drafting updates to functional analysis | |
| Harvey,Elizabeth | Partner/Principal | 06 Jan 2023 | Tax Consulting | Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg | |
| Harvey,Elizabeth | Partner/Principal | 08 Jan 2023 | Tax Consulting | Reviewing Texas sales/use slide | |
| Chenchinski,Amir | Partner | 09 Jan 2023 | Tax Consulting | Summary of tax compliance procedures and share state income tax returns with L. Koren | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|---|
| Harvey,Elizabeth | Partner/Principal | 09 Jan 2023 | Tax Consulting | Updated review of Texas sales and use tax slide |
| Harvey,Elizabeth | Partner/Principal | 09 Jan 2023 | Tax Consulting | Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater |
| Tuchinsky,Maria | Senior Manager | 10 Jan 2023 | Tax Consulting | Review UK interest income item and intercompany ledgers and profits and loss statements required for functional analysis |
| Edri,Meir | Senior | 11 Jan 2023 | Tax Consulting | Review of final examiner report dated January 31, 2023 |
| Tuchinsky,Maria | Senior Manager | 11 Jan 2023 | Tax Consulting | Review transfer pricing data provided for functional analysis |
| Harvey,Elizabeth | Partner/Principal | 12 Jan 2023 | Tax Consulting | Weekly tax call to discuss two potential emergence transactions and what US federal income tax modeling should be performed. Discussion of potential creditor level tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey. |
| Hsiao,Elicia | Manager | 12 Jan 2023 | Tax Consulting | Prepared the Celsius emergence model. |
| Sapir,Eric | Executive Director | 12 Jan 2023 | Tax Consulting | Weekly tax call to discuss two potential transaction alternatives and modeling US federal income tax consequences based upon currently available data. Kirkland: A. Sexton and S. Cantor. Company: L. Koren and J. Morgan. EY: E. Harvey, Y. Schwartz, and E. Sapir. |
| Shwartz,Yoav | Partner | 12 Jan 2023 | Tax Consulting | Weekly tax call to discuss two potential emergence transactions and what US federal income tax modeling should be performed. Discussion of potential creditor level tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey. |
| Yahalom,Raz | Senior | 12 Jan 2023 | Tax Consulting | Review of intercompany ledgers and profits and loss statements required for functional analysis |
| Hsiao,Elicia | Manager | 13 Jan 2023 | Tax Consulting | Continue prepare the Celsius emergence model. |
| Edri,Meir | Senior | 15 Jan 2023 | Tax Consulting | Review of state income tax returns |
| Tuchinsky,Maria | Senior Manager | 15 Jan 2023 | Tax Consulting | Email requesting information with regards to functional analysis |
| Hsiao,Elicia | Manager | 17 Jan 2023 | Tax Consulting | Continue preparing the Celsius emergence model. |
| Harvey,Elizabeth | Partner/Principal | 18 Jan 2023 | Tax Consulting | Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater |
| Hsiao,Elicia | Manager | 18 Jan 2023 | Tax Consulting | Continue preparing the Celsius emergence model. |
| Harvey,Elizabeth | Partner/Principal | 19 Jan 2023 | Tax Consulting | Call with EY Israel to discuss scope and fees for 2022 tax compliance. E. Harvey, J. Hill, Y. Schwartz, O. Wasserman, A. Chesinksi, M. Tuchinsky and M. Edri |
| Hill,Jeffrey | Partner/Principal | 19 Jan 2023 | Tax Consulting | Call with EY Israel to discuss scope and fees for 2022 tax compliance. E. Harvey, J. Hill, Y. Schwartz, O. Wasserman, A. Chesinksi, M. Tuchinsky and M. Edri |
| Hsiao,Elicia | Manager | 19 Jan 2023 | Tax Consulting | Continue preparing the Celsius emergence model. |
| Tuchinsky,Maria | Senior Manager | 19 Jan 2023 | Tax Consulting | Review information provided by Lior with regards to functional analysis |
| Sapir,Eric | Executive Director | 23 Jan 2023 | Tax Consulting | Reviewing and updating separate company trial balance inputs into emergence model gain/loss calculation. |
| Hsiao,Elicia | Manager | 24 Jan 2023 | Tax Consulting | Continue preparing the Celsius emergence model. |
| Sapir,Eric | Executive Director | 24 Jan 2023 | Tax Consulting | Revising balance sheet for entities that are disregarded for US federal income tax purposes. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|--|
| Sapir,Eric | Executive Director | 25 Jan 2023 | Tax Consulting | Summarizing intercompany receivable balances on a due to/due from basis by jurisdiction. |
| Edri,Meir | Senior | 26 Jan 2023 | Tax Consulting | Assist with requests from K&E in providing US tax return information |
| Harvey,Elizabeth | Partner/Principal | 26 Jan 2023 | Tax Consulting | Weekly tax call to discuss potential restructuring transaction details and US federal income tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Harvey, and E. Sapir. Mazars: I. Thompson. |
| Hsiao,Elicia | Manager | 26 Jan 2023 | Tax Consulting | Continued preparing Celsius emergence model. |
| Sapir,Eric | Executive Director | 26 Jan 2023 | Tax Consulting | Summarizing asset categories by type for the emergence gain/loss model. |
| Sapir,Eric | Executive Director | 26 Jan 2023 | Tax Consulting | Weekly tax call to discuss potential restructuring transaction details and US federal income tax considerations. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Harvey, and E. Sapir. Mazars: I. Thompson. |
| Shwartz,Yoav | Partner | 26 Jan 2023 | Tax Consulting | Call with L. Koren and J. Morgan (client), A. Sexton, S. Cantor (K&E), L. Harvey and E. Sapir (EY) to discuss potential restructuring transaction details and US federal income tax considerations |
| Sapir,Eric | Executive Director | 27 Jan 2023 | Tax Consulting | Summarizing liability balance sheet line items for emergence gain/loss model. |
| Shwartz,Yoav | Partner | 29 Jan 2023 | Tax Consulting | Review Newco Deck and consider applicable tax implications |
| Tamar,Eden | Staff | 29 Jan 2023 | Tax Consulting | Review tax compliance procedures |
| Harvey,Elizabeth | Partner/Principal | 31 Jan 2023 | Tax Consulting | Weekly tax call to discuss structuring alternatives and potential for a tax-free transaction for creditors. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey. |
| Sapir,Eric | Executive Director | 31 Jan 2023 | Tax Consulting | Weekly tax call to discuss structuring alternatives and potential for a tax-free transaction for creditors. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey. |
| Shwartz,Yoav | Partner | 31 Jan 2023 | Tax Consulting | Weekly tax call to discuss structuring alternatives and potential for a tax-free transaction for creditors. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and S. Cantor. EY: Y. Schwartz, E. Sapir, and E. Harvey. |
| Harvey,Elizabeth | Partner/Principal | 01 Feb 2023 | Tax Consulting | Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Schwartz, E. Sapir, J. Hill. |
| Hill,Jeffrey | Partner/Principal | 01 Feb 2023 | Tax Consulting | Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Schwartz, E. Sapir, J. Hill. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|------------------|--|
| Hsiao,Elicia | Manager | 01 Feb 2023 | Tax Consulting | Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Schwartz, E. Sapir, J. Hill. |
| Sapir,Eric | Executive Director | 01 Feb 2023 | Tax Consulting | Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Schwartz, E. Sapir, J. Hill. |
| Shwartz,Yoav | Partner | 01 Feb 2023 | Tax Consulting | Review of Newco Deck and consider tax implications |
| Shwartz,Yoav | Partner | 01 Feb 2023 | Tax Consulting | Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Schwartz, E. Sapir, J. Hill. |
| Stevens,Matthew Aaron | Partner/Principal | 01 Feb 2023 | Tax Consulting | Tax modeling call to discuss trial balance and balance sheet line items and discuss potential transaction gain/loss implications. Company: L. Koren and J. Morgan. Kirkland: S. Cantor. EY: M. Stevens, E. Harvey, E. Hsiao, Y. Schwartz, E. Sapir, J. Hill. |
| Griffin,John | Executive Director | 02 Feb 2023 | Tax Consulting | Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill. |
| Harvey,Elizabeth | Partner/Principal | 02 Feb 2023 | Tax Consulting | Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill. |
| Hill,Jeffrey | Partner/Principal | 02 Feb 2023 | Tax Consulting | Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill. |
| Sapir,Eric | Executive Director | 02 Feb 2023 | Tax Consulting | Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill. |
| Shwartz,Yoav | Partner | 02 Feb 2023 | Tax Consulting | Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill. |
| Shwartz,Yoav | Partner | 02 Feb 2023 | Tax Consulting | Review functional analysis with transfer pricing team |
| Stevens,Matthew Aaron | Partner/Principal | 02 Feb 2023 | Tax Consulting | Call to discuss the application of subpart F income rules to interest income earned in the UK. EY: E. Sapir, E. Harvey, M. Stevens, Y. Schwartz, J. Griffin, M. Tuchinsky, and M. Flashner, and J. Hill. |
| Yahalom,Raz | Senior | 06 Feb 2023 | Tax Consulting | Update support tabs in functional analysis and Properties Fraction |
| Harvey,Elizabeth | Partner/Principal | 07 Feb 2023 | Tax Consulting | Weekly tax call to discuss potential transaction involving mining assets. Kirkland: A. Sexton and M. Kandallu, Celsius: L. Koren and J. Morgan. EY: E. Sapir, E. Harvey, and Y. Schwartz. |
| Sapir,Eric | Executive Director | 07 Feb 2023 | Tax Consulting | Weekly tax call to discuss potential transaction involving mining assets. Kirkland: A. Sexton and M. Kandallu, Celsius: L. Koren and J. Morgan. EY: E. Sapir, E. Harvey, and Y. Schwartz. |
| Shwartz,Yoav | Partner | 07 Feb 2023 | Tax Consulting | Weekly call to discuss status of potential alternative transactions. Company: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. EY: E. Harvey, Y. Schwartz, and E. Sapir |
| Shwartz,Yoav | Partner | 07 Feb 2023 | Tax Consulting | Review updated balance sheet and consider impact on restructuring calculations. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|------------------|---|
| Harvey,Elizabeth | Partner/Principal | 13 Feb 2023 | Tax Consulting | Call with Kirkland to discuss different steps in the contemplated transaction and the potential US federal income tax consequences. Kirkland: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and J. Hill. |
| Harvey,Elizabeth | Partner/Principal | 13 Feb 2023 | Tax Consulting | Call with to discuss potential in-kind distribution of crypto currency alternative. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and J. Hill. |
| Hill,Jeffrey | Partner/Principal | 13 Feb 2023 | Tax Consulting | Call with Kirkland to discuss different steps in the contemplated transaction and the potential US federal income tax consequences. Kirkland: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and J. Hill. |
| Hill,Jeffrey | Partner/Principal | 13 Feb 2023 | Tax Consulting | Call with to discuss potential in-kind distribution of crypto currency alternative. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and J. Hill. |
| Sapir,Eric | Executive Director | 13 Feb 2023 | Tax Consulting | Call with Kirkland to discuss different steps in the contemplated transaction and the potential US federal income tax consequences. Kirkland: A. Sexton and S. Cantor. EY: E. Harvey, E. Sapir, and J. Hill. |
| Sapir,Eric | Executive Director | 13 Feb 2023 | Tax Consulting | Call with to discuss potential in-kind distribution of crypto currency alternative. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and J. Hill. |
| Stevens,Matthew Aaron | Partner/Principal | 13 Feb 2023 | Tax Consulting | Review of dealer exception issue for engagement team |
| Harvey,Elizabeth | Partner/Principal | 14 Feb 2023 | Tax Consulting | Weekly tax call to discuss Pennsylvania voluntary disclosure agreement status and potential non-taxable transaction alternative. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: J. Morgan and L. Koren. EY: E. Sapir, E. Harvey, and Y. Shwartz. |
| Sapir,Eric | Executive Director | 14 Feb 2023 | Tax Consulting | Weekly tax call to discuss Pennsylvania voluntary disclosure agreement status and potential non-taxable transaction alternative. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: J. Morgan and L. Koren. EY: E. Sapir, E. Harvey, and Y. Shwartz. |
| Shwartz,Yoav | Partner | 14 Feb 2023 | Tax Consulting | Weekly tax call to discuss Pennsylvania voluntary disclosure agreement status and potential non-taxable transaction alternative. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: J. Morgan and L. Koren. EY: E. Sapir, E. Harvey, and Y. Shwartz. |
| Hsiao,Elicia | Manager | 20 Feb 2023 | Tax Consulting | Prepared consolidating balance sheet using 2022 data |
| Harvey,Elizabeth | Partner/Principal | 21 Feb 2023 | Tax Consulting | Weekly tax call to discuss 1099 issuance and UK intercompany loans. Company: L. Koren. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen Tax: D. Seymour. |
| Sapir,Eric | Executive Director | 21 Feb 2023 | Tax Consulting | Weekly tax call to discuss 1099 issuance and UK intercompany loans. Company: L. Koren. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen Tax: D. Seymour. |
| Sapir,Eric | Executive Director | 21 Feb 2023 | Tax Consulting | Review 12/31/2022 balance sheet summary excel file to identify material assets and liabilities. |
| Shwartz,Yoav | Partner | 21 Feb 2023 | Tax Consulting | Weekly tax call to discuss 1099 issuance and UK intercompany loans. Company: L. Koren. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen Tax: D. Seymour. |
| Carr,Russell | Partner/Principal | 22 Feb 2023 | Tax Consulting | Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|------------------|--------------------|-------------|------------------|--|--|
| Carr,Russell | Partner/Principal | 22 Feb 2023 | Tax Consulting | Review of tax issues on 2021 transfer | |
| Harvey,Elizabeth | Partner/Principal | 22 Feb 2023 | Tax Consulting | Call to discuss updated balance sheets as of 12/31/2022. Company: L. Koren. EY: E. Sapir, E. Harvey, Y. Shwartz, and M. Tuchinsky. | |
| Harvey,Elizabeth | Partner/Principal | 22 Feb 2023 | Tax Consulting | Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner. | |
| Ryan,Joe | Senior Manager | 22 Feb 2023 | Tax Consulting | Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner. | |
| Sapir,Eric | Executive Director | 22 Feb 2023 | Tax Consulting | Call to discuss updated balance sheets as of 12/31/2022. Company: L. Koren. EY: E. Sapir, E. Harvey, Y. Shwartz, and M. Tuchinsky. | |
| Sapir,Eric | Executive Director | 22 Feb 2023 | Tax Consulting | Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner. | |
| Sapir,Eric | Executive Director | 22 Feb 2023 | Tax Consulting | Create intercompany receivable summary schedule by legal entity. | |
| Shwartz,Yoav | Partner | 22 Feb 2023 | Tax Consulting | Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner. | |
| Tuchinsky,Maria | Senior Manager | 22 Feb 2023 | Tax Consulting | Call to discuss US international tax analysis related to historic transfers between US and UK entities. EY: R. Carr, J. Ryan, Y. Shwartz, E. Harvey, E. Sapir, M. Tuchinsky, and E. Diner. | |
| Harvey,Elizabeth | Partner/Principal | 23 Feb 2023 | Tax Consulting | Call to discuss historic margin call on retail loan customers potential US federal income tax consequences. Kirkland: A. Sexton, S.Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and J. Hill. | |
| Hill,Jeffrey | Partner/Principal | 23 Feb 2023 | Tax Consulting | Call to discuss historic margin call on retail loan customers potential US federal income tax consequences. Kirkland: A. Sexton, S.Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and J. Hill. | |
| Sapir,Eric | Executive Director | 23 Feb 2023 | Tax Consulting | Call to discuss historic margin call on retail loan customers potential US federal income tax consequences. Kirkland: A. Sexton, S.Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and J. Hill. | |
| Sapir,Eric | Executive Director | 23 Feb 2023 | Tax Consulting | Frozen currency taxable income realization research. | |
| Ryan,Joe | Senior Manager | 24 Feb 2023 | Tax Consulting | Review of Debtors' Statement filed 2/15/2023 and analysis of the 2021 internal restructuring transactions | |
| Sapir,Eric | Executive Director | 24 Feb 2023 | Tax Consulting | Multi-year recission research. | |
| Shwartz,Yoav | Partner | 27 Feb 2023 | Tax Consulting | Call with L. Koren with regards to day1 required services, accounting and technology | |
| Harvey,Elizabeth | Partner/Principal | 28 Feb 2023 | Tax Consulting | Weekly tax call to discuss intercompany accounts analysis and the calculation of intercompany balances between the US and UK. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: L. Koren and J. Morgan. Anderson: D. Seymour, Z. Wyatt, and H. Griffiths. EY: E. Sapir, E. Harvey, and Y. Shwartz. | |
| Sapir,Eric | Executive Director | 28 Feb 2023 | Tax Consulting | Weekly tax call to discuss intercompany accounts analysis and the calculation of intercompany balances between the US and UK. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Company: L. Koren and J. Morgan. Anderson: D. Seymour, Z. Wyatt, and H. Griffiths. EY: E. Sapir, E. Harvey, and Y. Shwartz. | |
| Shwartz,Yoav | Partner | 28 Feb 2023 | Tax Consulting | Review of detailed employee census and transfer pricing review of IP valuation | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|---------------------|-------------|------------------|--|
| Shwartz,Yoav | Partner | 28 Feb 2023 | Tax Consulting | Follow up call with L. Koren with regards to day1 required services, accounting and technology |
| Shwartz,Yoav | Partner | 28 Feb 2023 | Tax Consulting | Correspondence with Celsius to request information on transferred workforce, review of detailed employee census and transfer pricing review of IP valuation |
| Harvey,Elizabeth | Partner/Principal | 07 Mar 2023 | Tax Consulting | Reviewing and sending 2022 tax compliance SOW |
| Harvey,Elizabeth | Partner/Principal | 14 Mar 2023 | Tax Consulting | Weekly tax call to discuss creditor claims against specific legal entities and potential bankruptcy substantive consolidation. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen:D. Seymour, and H. Griffiths. |
| Sapir,Eric | Executive Director | 14 Mar 2023 | Tax Consulting | Weekly tax call to discuss creditor claims against specific legal entities and potential bankruptcy substantive consolidation. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen:D. Seymour, and H. Griffiths. |
| Shwartz,Yoav | Partner / Principal | 14 Mar 2023 | Tax Consulting | Weekly tax call to discuss creditor claims against specific legal entities and potential bankruptcy substantive consolidation. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen:D. Seymour, and H. Griffiths. |
| Sapir,Eric | Executive Director | 15 Mar 2023 | Tax Consulting | Tracking asset tax basis movements between the US and UK in 2021. |
| Harvey,Elizabeth | Partner/Principal | 16 Mar 2023 | Tax Consulting | Reviewing balance sheet spreadsheet comparison for 2021 and 2022 to track 2022 income statement activity. |
| Sapir,Eric | Executive Director | 16 Mar 2023 | Tax Consulting | Reviewing 2022 defi asset changes to identify impact to income statement. |
| Harvey,Elizabeth | Partner/Principal | 20 Mar 2023 | Tax Consulting | Review balance sheet comparison files to prepare questions for client discussion on 2022 income statement activity and transfers. |
| Sapir,Eric | Executive Director | 20 Mar 2023 | Tax Consulting | Update balance sheet comparison to attempt to locate transfers between the US and UK. |
| Harvey,Elizabeth | Partner/Principal | 21 Mar 2023 | Tax Consulting | Weekly tax call to discuss tax treatment of retail loan customers. EY: E. Sapir, E. Harvey, and Y. Shwartz. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears, H. Griffiths, Z. Wyatt, and D. Seymour. |
| Sapir,Eric | Executive Director | 21 Mar 2023 | Tax Consulting | Weekly tax call to discuss tax treatment of retail loan customers. EY: E. Sapir, E. Harvey, and Y. Shwartz. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears, H. Griffiths, Z. Wyatt, and D. Seymour. |
| Shwartz,Yoav | Partner / Principal | 21 Mar 2023 | Tax Consulting | Weekly tax call to discuss tax treatment of retail loan customers. EY: E. Sapir, E. Harvey, and Y. Shwartz. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears, H. Griffiths, Z. Wyatt, and D. Seymour. |
| Harvey,Elizabeth | Partner/Principal | 22 Mar 2023 | Tax Consulting | Review client information on mining assets to calculate tax basis |
| Harvey,Elizabeth | Partner/Principal | 22 Mar 2023 | Tax Consulting | Internal EY call to discuss bankruptcy status update, including fixed asset information required for federal tax calculations. Attendees: N.Flagg, E.Harvey, E.Sapir |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|---------------------|-------------|------------------|--|
| Sapir,Eric | Executive Director | 22 Mar 2023 | Tax Consulting | Internal EY call to discuss bankruptcy status update, including fixed asset information required for federal tax calculations. Attendees: N.Flagg, E.Harvey, E.Sapir |
| Sapir,Eric | Executive Director | 22 Mar 2023 | Tax Consulting | Estimate tax basis in Celsius Mining assets. |
| Harvey,Elizabeth | Partner/Principal | 23 Mar 2023 | Tax Consulting | Call to discuss tax basis in mining assets and expected capital expenditures. EY: E. Sapir and E. Harvey. Celsius: J. Morgan. |
| Sapir,Eric | Executive Director | 23 Mar 2023 | Tax Consulting | Call to discuss tax basis in mining assets and expected capital expenditures. EY: E. Sapir and E. Harvey. Celsius: J. Morgan. |
| Harvey,Elizabeth | Partner/Principal | 24 Mar 2023 | Tax Consulting | Updating mining tax basis schedules from client information. |
| Lombardi,Dino | Partner/Principal | 25 Mar 2023 | Tax Consulting | Responded to question with regards to proper recovery period for crypto mining rigs. |
| Harvey,Elizabeth | Partner/Principal | 27 Mar 2023 | Tax Consulting | Call to discuss tax basis in the mining assets. EY: E. Sapir and E. Harvey. Celsius: J. Morgan and L. Koren. |
| Sapir,Eric | Executive Director | 27 Mar 2023 | Tax Consulting | Revisions to mining asset basis calculation to take into account Company feedback. |
| Sapir,Eric | Executive Director | 27 Mar 2023 | Tax Consulting | Call to discuss tax basis in the mining assets. EY: E. Sapir and E. Harvey. Celsius: J. Morgan and L. Koren. |
| Harvey,Elizabeth | Partner/Principal | 28 Mar 2023 | Tax Consulting | Weekly tax call to discuss revision to intercompany account balances and UK/US transfers. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: E. Sapir, E. Harvey, and Y. Schwartz. |
| Sapir,Eric | Executive Director | 28 Mar 2023 | Tax Consulting | Weekly tax call to discuss revision to intercompany account balances and UK/US transfers. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: E. Sapir, E. Harvey, and Y. Schwartz. |
| Weiler,Sam | Partner/Principal | 28 Mar 2023 | Tax Consulting | Review/response to cost recovery of crypto mining rig |
| Shwartz,Yoav | Partner / Principal | 28 Mar 2023 | Tax Consulting | Weekly tax call to discuss revision to intercompany account balances and UK/US transfers. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: E. Sapir, E. Harvey, and Y. Schwartz. |
| Harvey,Elizabeth | Partner/Principal | 29 Mar 2023 | Tax Consulting | Updates to mining tax basis schedule |
| Harvey,Elizabeth | Partner/Principal | 04 Apr 2023 | Tax Consulting | Weekly call to discuss deal update. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren. Andersen: D. Seymour and H. Griffiths.EY: E. Sapir, E. Harvey, and Y. Schwartz. |
| Sapir,Eric | Executive Director | 04 Apr 2023 | Tax Consulting | Weekly call to discuss deal update. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren. Andersen: D. Seymour and H. Griffiths.EY: E. Sapir, E. Harvey, and Y. Schwartz. |
| Shwartz,Yoav | Partner / Principal | 04 Apr 2023 | Tax Consulting | Weekly call to discuss deal update. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren. Andersen: D. Seymour and H. Griffiths.EY: E. Sapir, E. Harvey, and Y. Schwartz. |
| Harvey,Elizabeth | Partner/Principal | 13 Apr 2023 | Tax Consulting | Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Schwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears. |
| Sapir,Eric | Executive Director | 13 Apr 2023 | Tax Consulting | Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Schwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|---------------------|-------------|------------------|---|
| Hill,Jeffrey | Partner/Principal | 13 Apr 2023 | Tax Consulting | Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Schwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears. |
| Carr,Russell | Partner/Principal | 13 Apr 2023 | Tax Consulting | Analysis of tax issues related to non-US transfers in 2021. |
| Shwartz,Yoav | Partner / Principal | 13 Apr 2023 | Tax Consulting | Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Schwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears. |
| Carr,Russell | Partner/Principal | 14 Apr 2023 | Tax Consulting | Analysis of tax issues regarding UK restructuring. |
| Carr,Russell | Partner/Principal | 14 Apr 2023 | Tax Consulting | Review of calculation to support substantially all test on UK restructuring transaction. |
| Harvey,Elizabeth | Partner/Principal | 18 Apr 2023 | Tax Consulting | Weekly call to discuss defi liability changes between 2021 and 2022 and property tax interest and penalties. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. EY: E. Harvey, N. Flagg, Y. Schwartz, and E. Sapir. |
| Sapir,Eric | Executive Director | 18 Apr 2023 | Tax Consulting | Weekly call to discuss defi liability changes between 2021 and 2022 and property tax interest and penalties. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. EY: E. Harvey, N. Flagg, Y. Schwartz, and E. Sapir. |
| Shwartz,Yoav | Partner / Principal | 18 Apr 2023 | Tax Consulting | Weekly call to discuss defi liability changes between 2021 and 2022 and property tax interest and penalties. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. EY: E. Harvey, N. Flagg, Y. Schwartz, and E. Sapir. |
| Carr,Russell | Partner/Principal | 19 Apr 2023 | Tax Consulting | Additional analysis of tax issues related to UK restructuring. |
| Sapir,Eric | Executive Director | 20 Apr 2023 | Tax Consulting | Call to discuss historic international tax analysis and supporting calculations. EY: Y. Schwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir. |
| Ryan,Joe | Senior Manager | 20 Apr 2023 | Tax Consulting | Review of international tax analysis model and supporting materials. |
| Ryan,Joe | Senior Manager | 20 Apr 2023 | Tax Consulting | Call to discuss historic international tax analysis and supporting calculations. EY: Y. Schwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir. |
| Tuchinsky,Maria | Senior Manager | 20 Apr 2023 | Tax Consulting | Preparation of International Tax model in connection with the 2021 restructuring |
| Tuchinsky,Maria | Senior Manager | 20 Apr 2023 | Tax Consulting | US International Tax analysis in connection with the 2021 restructuring - updates to functional analysis |
| Tuchinsky,Maria | Senior Manager | 20 Apr 2023 | Tax Consulting | Prepare reconciliation of historic international tax analysis and supporting calculations |
| Tuchinsky,Maria | Senior Manager | 20 Apr 2023 | Tax Consulting | Call to discuss historic international tax analysis and supporting calculations. EY: Y. Schwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir. |
| Carr,Russell | | 20 Apr 2023 | Tax Consulting | Call to discuss historic international tax analysis and supporting calculations. EY: Y. Schwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir. |
| Carr,Russell | Partner/Principal | 20 Apr 2023 | Tax Consulting | Review of international tax model. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|---------------------|-------------|------------------|---|
| Shwartz,Yoav | Partner / Principal | 20 Apr 2023 | Tax Consulting | Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 21 Apr 2023 | Tax Consulting | EY internal call in preparation for and followup to today's call with Client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect taxcosts related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg |
| Harvey,Elizabeth | Partner/Principal | 21 Apr 2023 | Tax Consulting | Call to seek Client and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg |
| Sapir,Eric | Executive Director | 21 Apr 2023 | Tax Consulting | EY internal call in preparation for and followup to today's call with Client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect taxcosts related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg |
| Sapir,Eric | Executive Director | 21 Apr 2023 | Tax Consulting | Call to seek Client and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg |
| Shwartz,Yoav | Partner / Principal | 23 Apr 2023 | Tax Consulting | Review of International Tax model and functional analysis |
| Tuchinsky,Maria | Senior Manager | 24 Apr 2023 | Tax Consulting | Review and insert Celsius cap tables to International Tax Model |
| Shwartz,Yoav | Partner / Principal | 24 Apr 2023 | Tax Consulting | Continued Review of International Tax model and functional analysis |
| Tuchinsky,Maria | Senior Manager | 25 Apr 2023 | Tax Consulting | Review and adjust all support tabs in the International Tax Model |
| Tuchinsky,Maria | Senior Manager | 25 Apr 2023 | Tax Consulting | Update properties fraction to adjust for third party investors and update to functional analysis in the International Tax Model |
| Sapir,Eric | Executive Director | 26 Apr 2023 | Tax Consulting | Review public filings for updated information. |
| Harvey,Elizabeth | Partner/Principal | 27 Apr 2023 | Tax Consulting | Weekly call to discuss auction status and potential emergence alternatives. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: Z. Wyatt, D. Seymour, and S. Shears. EY: E. Harvey, Y. Shwartz, and E. Sapir |
| Sapir,Eric | Executive Director | 27 Apr 2023 | Tax Consulting | Weekly call to discuss auction status and potential emergence alternatives. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: Z. Wyatt, D. Seymour, and S. Shears. EY: E. Harvey, Y. Shwartz, and E. Sapir |
| Shwartz,Yoav | Partner / Principal | 27 Apr 2023 | Tax Consulting | Weekly call to discuss auction status and potential emergence alternatives. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: Z. Wyatt, D. Seymour, and S. Shears. EY: E. Harvey, Y. Shwartz, and E. Sapir |
| Shwartz,Yoav | Partner / Principal | 30 Apr 2023 | Tax Consulting | Review of International Tax model and properties fraction |
| Harvey,Elizabeth | Partner/Principal | 01 May 2023 | Tax Consulting | Reviewing updated parties in interest list (PIIL) for court disclosure |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|--|
| Shwartz,Yoav | Partner/Principal | 01 May 2023 | Tax Consulting | International Tax model - update data with regards to workforce, intellectual property and real property |
| Shwartz,Yoav | Partner/Principal | 01 May 2023 | Tax Consulting | International Tax model - update calculations considering elimination of third-party investors |
| Shwartz,Yoav | Partner/Principal | 03 May 2023 | Tax Consulting | Final review of international tax model |
| Carr,Russell | Partner/Principal | 04 May 2023 | Tax Consulting | Review updated model regarding 2021 transfer and analysis of related international tax issues |
| Shwartz,Yoav | Partner/Principal | 04 May 2023 | Tax Consulting | Final review of international tax model - Day 2 |
| Sapir,Eric | Executive Director | 09 May 2023 | Tax Consulting | Weekly tax call to discuss updated balance sheet status. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, and E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 09 May 2023 | Tax Consulting | Weekly tax call to discuss updated balance sheet status. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, and E. Sapir. |
| Tuchinsky,Maria | Senior Manager | 22 May 2023 | Tax Consulting | Prepare reconciliation of historic international tax analysis and supporting calculations |
| Harvey,Elizabeth | Partner/Principal | 23 May 2023 | Tax Consulting | Weekly tax call to discuss transfer pricing and auction details. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: S. Shears and D. Seymour. EY: E. Harvey, Y. Shwartz, and E. Sapir. |
| Sapir,Eric | Executive Director | 23 May 2023 | Tax Consulting | Weekly tax call to discuss transfer pricing and auction details. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: S. Shears and D. Seymour. EY: E. Harvey, Y. Shwartz, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 30 May 2023 | Tax Consulting | Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir. |
| Sapir,Eric | Executive Director | 30 May 2023 | Tax Consulting | Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 30 May 2023 | Tax Consulting | Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 01 Jun 2023 | Tax Consulting | Fee examiner report - review and prepare response for review by EY General Counsel |
| Shwartz,Yoav | Partner/Principal | 02 Jun 2023 | Tax Consulting | Call with L. Koren (Company) and M. Tuchinsky (EY) to discuss 2022 tax compliance process, 2021 tax return amendments and tax provision WP review |
| Tuchinsky,Maria | Senior Manager | 02 Jun 2023 | Tax Consulting | Call with L. Koren (Company) and Y. Shwartz (EY) to discuss 2022 tax compliance process, 2021 tax return amendments and tax provision WP review |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|---|
| Harvey,Elizabeth | Partner/Principal | 06 Jun 2023 | Tax Consulting | Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Schwartz, E. Harvey, and E. Sapir. |
| Sapir,Eric | Executive Director | 06 Jun 2023 | Tax Consulting | Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Schwartz, E. Harvey, and E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 06 Jun 2023 | Tax Consulting | Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Schwartz, E. Harvey, and E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 11 Jun 2023 | Tax Consulting | Tax call with L. Koren (Company) and M. Tuchinsky (EY) to discuss transfer pricing workstream update and support required from EY Israel audit team in connection with emergence. |
| Tuchinsky,Maria | Senior Manager | 11 Jun 2023 | Tax Consulting | Tax call with L. Koren (Company) and Y. Schwartz (EY) to discuss transfer pricing workstream update and support required from EY Israel audit team in connection with emergence. |
| Harvey,Elizabeth | Partner/Principal | 15 Jun 2023 | Tax Consulting | Reviewing 2021 mining schedules for provision workstream |
| Harvey,Elizabeth | Partner/Principal | 20 Jun 2023 | Tax Consulting | Weekly tax call to discuss treatment of administrative tax claims in the proposed transaction. Kirkland: M. Kandallu, S. Cantor, and A. Sexton. Celsius: L. Koren. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Schwartz, E. Harvey, and E. Sapir. |
| Sapir,Eric | Executive Director | 20 Jun 2023 | Tax Consulting | Weekly tax call to discuss treatment of administrative tax claims in the proposed transaction. Kirkland: M. Kandallu, S. Cantor, and A. Sexton. Celsius: L. Koren. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Schwartz, E. Harvey, and E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 20 Jun 2023 | Tax Consulting | Celsius weekly tax update call to discuss administrative taxes and updates on state and property taxes. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears and D. Seymour. EY: |
| Shwartz,Yoav | Partner/Principal | 21 Jun 2023 | Tax Consulting | Final updates to international tax model based on updated data provided by Celsius |
| Shwartz,Yoav | Partner/Principal | 25 Jun 2023 | Tax Consulting | Tax call with L. Koren (Company) and M. Tuchinsky (EY) to discuss tax return preparation status, Bitwave updates, international tax issues relating to UK lending activity and dealer exception. |
| Tuchinsky,Maria | Senior Manager | 25 Jun 2023 | Tax Consulting | Tax call with L. Koren (Company) and Y. Schwartz (EY) to discuss tax return preparation status, Bitwave updates, international tax issues relating to UK lending activity and dealer exception. |
| Harvey,Elizabeth | Partner/Principal | 29 Jun 2023 | Tax Consulting | Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir. |
| Sapir,Eric | Executive Director | 29 Jun 2023 | Tax Consulting | Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|-------------------|-------------|------------------------|---|
| Tuchinsky,Maria | Senior Manager | 29 Jun 2023 | Tax Consulting | Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 02 Jul 2023 | Federal tax consulting | Reviewing treatment of UK interest income |
| Shwartz,Yoav | Partner/Principal | 03 Jul 2023 | Federal tax consulting | Updating the US international tax model in connection with the 2021 corporate restructuring, based on new information from Client |
| Shwartz,Yoav | Partner/Principal | 05 Jul 2023 | Federal tax consulting | Review of international tax position in connection with UK interest income |
| Shwartz,Yoav | Partner/Principal | 06 Jul 2023 | Federal tax consulting | Call with L. Koren to discuss representations and facts as they relate to Celsius UK's lending activity and associated UK interest income |
| Carr,Russell | Partner/Principal | 11 Jul 2023 | Federal tax consulting | Call with EY and Company to discuss US international tax model in connection with the 2021 corporate restructuring. EY - R. Carr, Y. Shwartz, M. Tuchinsky. Celsius - L. Koren |
| Carr,Russell | Partner/Principal | 11 Jul 2023 | Federal tax consulting | Review notes from call with Company on 2021 restructuring transaction. |
| Harvey,Elizabeth | Partner/Principal | 11 Jul 2023 | Federal tax consulting | Weekly tax call with EY, Company, and K&E to discuss tax workstream. EY - J. Hill, L. Harvey, Y. Shwartz, N. Flagg. K&E - A. Sexton, M. Kandallu. Celsius - L. Koren, J. Morgan. |
| Hill,Jeffrey | Partner/Principal | 11 Jul 2023 | Federal tax consulting | Weekly tax call with EY, Company, and K&E to discuss tax workstream. EY - J. Hill, L. Harvey, Y. Shwartz, N. Flagg. K&E - A. Sexton, M. Kandallu. Celsius - L. Koren, J. Morgan. |
| Shwartz,Yoav | Partner/Principal | 11 Jul 2023 | Federal tax consulting | Call with L. Koren to discuss next steps for tax compliance procedures and work procedures with Farenheit |
| Shwartz,Yoav | Partner/Principal | 11 Jul 2023 | Federal tax consulting | Call with EY and Company to discuss US international tax model in connection with the 2021 corporate restructuring. EY - R. Carr, Y. Shwartz, M. Tuchinsky. Celsius - L. Koren |
| Shwartz,Yoav | Partner/Principal | 13 Jul 2023 | Federal tax consulting | Call with EY and Company to discuss Bitwave analysis. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren. |
| Tuchinsky,Maria | Senior Manager | 13 Jul 2023 | Federal tax consulting | Call with EY and Company to discuss Bitwave analysis. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren. |
| Shwartz,Yoav | Partner/Principal | 16 Jul 2023 | Federal Tax Consulting | Reviewing the Bitwave analysis and mark to market adjustments |
| Shwartz,Yoav | Partner/Principal | 16 Jul 2023 | Federal tax consulting | Call with EY and Company to discuss Bitwave analysis, US tax compliance procedures. EY - Y. Shwartz, M. Tuckinsky. Company - L. Koren. |
| Tuchinsky,Maria | Senior Manager | 16 Jul 2023 | Federal tax consulting | Call with EY and Company to discuss Bitwave analysis, US tax compliance procedures. EY - Y. Shwartz, M. Tuckinsky. Company - L. Koren. |
| Harvey,Elizabeth | Partner/Principal | 17 Jul 2023 | Federal tax consulting | Weekly tax compliance call to discuss information received from the company. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir. |
| Hill,Jeffrey | Partner/Principal | 17 Jul 2023 | Federal tax consulting | Weekly tax compliance call to discuss information received from the company. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|------------------|--------------------|-------------|------------------------|---|--|
| Sapir,Eric | Executive Director | 17 Jul 2023 | Federal tax consulting | Weekly tax compliance call to discuss information received from the company. EY - Y. Schwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir. | |
| Shwartz,Yoav | Partner/Principal | 17 Jul 2023 | Federal tax consulting | Weekly tax compliance call to discuss information received from the company related to Mining tax provision. EY - Y. Schwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir. | |
| Harvey,Elizabeth | Partner/Principal | 18 Jul 2023 | Federal tax consulting | Reviewing updated balance sheet and profit and loss data from client- Day 1 | |
| Harvey,Elizabeth | Partner/Principal | 18 Jul 2023 | Federal tax consulting | Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, Y. Schwartz, and E. Sapir. | |
| Sapir,Eric | Executive Director | 18 Jul 2023 | Federal tax consulting | Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, Y. Schwartz, and E. Sapir. | |
| Shwartz,Yoav | Partner/Principal | 18 Jul 2023 | Federal tax consulting | Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, and E. Sapir. | |
| Harvey,Elizabeth | Partner/Principal | 19 Jul 2023 | Federal tax consulting | Call with K&E (A. Sexton) on buyer information requests. | |
| Sapir,Eric | Executive Director | 19 Jul 2023 | Federal tax consulting | Review profit and loss separate company details provided by the Company. | |
| Harvey,Elizabeth | Partner/Principal | 20 Jul 2023 | Federal tax consulting | Call to discuss successor liability tax considerations. Kirkland: A. Sexton. EY: E. Harvey, J. Hill, and E. Sapir. | |
| Harvey,Elizabeth | Partner/Principal | 20 Jul 2023 | Federal tax consulting | Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey and M. Lipman | |
| Hill,Jeffrey | Partner/Principal | 20 Jul 2023 | Federal tax consulting | Call to discuss successor liability tax considerations. Kirkland: A. Sexton. EY: E. Harvey, J. Hill, and E. Sapir. | |
| Lipman,Mitch | Senior Manager | 20 Jul 2023 | Federal tax consulting | Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey and M. Lipman | |
| Sapir,Eric | Executive Director | 20 Jul 2023 | Federal tax consulting | Compare intercompany account balances on an entity-by-entity basis. | |
| Sapir,Eric | Executive Director | 20 Jul 2023 | Federal tax consulting | Call to discuss successor liability tax considerations. Kirkland: A. Sexton. EY: E. Harvey, J. Hill, and E. Sapir. | |
| Harvey,Elizabeth | Partner/Principal | 21 Jul 2023 | Federal tax consulting | Reviewing updated balance sheet and P&L data from client- Day 2 | |
| Harvey,Elizabeth | Partner/Principal | 21 Jul 2023 | Federal tax consulting | Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent. | |
| Harvey,Elizabeth | Partner/Principal | 21 Jul 2023 | Federal tax consulting | Call to discuss balance sheet and profit and loss methodology contained in Celsius provided data as of 12/31/22. Celsius: L. Koren and J. Morgan. E. Harvey and E. Sapir. | |
| Hsiao,Elicia | Manager | 21 Jul 2023 | Federal tax consulting | Summarized the 2022 consolidating balance sheets | |
| Lipman,Mitch | Senior Manager | 21 Jul 2023 | Federal tax consulting | Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------------|--|
| Sapir,Eric | Executive Director | 21 Jul 2023 | Federal tax consulting | Call to discuss balance sheet and profit and loss methodology contained in Celsius provided data as of 12/31/22. Celsius: L. Koren and J. Morgan. E. Harvey and E. Sapir. |
| Sapir,Eric | Executive Director | 21 Jul 2023 | Federal tax consulting | Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent. |
| Sargent,Amy | Executive Director | 21 Jul 2023 | Federal tax consulting | Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent. |
| Shwartz,Yoav | Partner/Principal | 23 Jul 2023 | Federal tax consulting | Review of intercompany balances, project Stout conclusions, consider devaluation of loans |
| Shwartz,Yoav | Partner/Principal | 23 Jul 2023 | Federal tax consulting | Review of potential statements and disclosures for 2022 US federal income and interaction with closing balances for 2021 |
| Harvey,Elizabeth | Partner/Principal | 24 Jul 2023 | Federal tax consulting | Working session to discuss plan for 2021 and 2022 US tax compliance process. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski, O. Wasserman. |
| Hill,Jeffrey | Partner/Principal | 24 Jul 2023 | Federal tax consulting | Working session to discuss plan for 2021 and 2022 US tax compliance process. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski, O. Wasserman. |
| Hsiao,Elicia | Manager | 24 Jul 2023 | Federal tax consulting | Summarized the 2022 consolidating balance sheets |
| Sapir,Eric | Executive Director | 24 Jul 2023 | Federal tax consulting | Analyzing changes in intercompany balances for the tax year ending 12/31/2022. |
| Harvey,Elizabeth | Partner/Principal | 25 Jul 2023 | Federal tax consulting | Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths. |
| Hill,Jeffrey | Partner/Principal | 25 Jul 2023 | Federal tax consulting | Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths. |
| Sapir,Eric | Executive Director | 25 Jul 2023 | Federal tax consulting | Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths. |
| Shwartz,Yoav | Partner/Principal | 25 Jul 2023 | Federal tax consulting | Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------------|---|
| Tuchinsky,Maria | Senior Manager | 27 Jul 2023 | Federal tax consulting | Weekly tax compliance call with L. Koren, J. Morgan, O Wasserman, M Flashner, M. Tushinski – weekly call to discuss the US tax compliance procedures and provide next steps towards completion. |
| Harvey,Elizabeth | Partner/Principal | 31 Jul 2023 | Federal tax consulting | EY internal call to discuss open items on tax compliance process. L. Harvey, J. Hill, M. Flashner, A. Chenchinski, Y. Shwartz, M. Edri, O. Wasserman. |
| Harvey,Elizabeth | Partner/Principal | 01 Aug 2023 | Federal tax consulting | Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz. |
| Hill,Jeffrey | Partner/Principal | 01 Aug 2023 | Federal tax consulting | Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz. |
| Sapir,Eric | Executive Director | 01 Aug 2023 | Federal tax consulting | Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz. |
| Shwartz,Yoav | Partner/Principal | 01 Aug 2023 | Federal tax consulting | Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill and O. Wasserman. |
| Harvey,Elizabeth | Partner/Principal | 02 Aug 2023 | Federal tax consulting | Reviewing disclosure statement valuation materials for impact on 2022 and 2023 tax calculations |
| Sapir,Eric | Executive Director | 02 Aug 2023 | Federal tax consulting | Amended disclosure statement valuation review for purposes of calculating potential built-in gains for US tax purposes. |
| Harvey,Elizabeth | Partner/Principal | 03 Aug 2023 | Federal tax consulting | Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, discuss high level strategy for the 2022 tax return. |
| Hill,Jeffrey | Partner/Principal | 03 Aug 2023 | Federal tax consulting | Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, discuss high level strategy for the 2022 tax return. |
| Sapir,Eric | Executive Director | 03 Aug 2023 | Federal tax consulting | Reviewing Stout valuation for potential tax considerations. |
| Shwartz,Yoav | Partner/Principal | 03 Aug 2023 | Federal tax consulting | Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, discuss high level strategy for the 2022 tax return. |
| Sapir,Eric | Executive Director | 04 Aug 2023 | Federal tax consulting | Reviewing latest balance sheet information provided by the Company. |
| Harvey,Elizabeth | Partner/Principal | 07 Aug 2023 | Federal tax consulting | EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, Y. Shwartz, M. Edri, O. Wasserman. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------------|---|
| Harvey,Elizabeth | Partner/Principal | 07 Aug 2023 | Federal tax consulting | Call with EY, Celsius, Kirkland, and Fahrenheit to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, N. Bouchard, R. Kaza. |
| Hill,Jeffrey | Partner/Principal | 07 Aug 2023 | Federal tax consulting | Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard. |
| Hill,Jeffrey | Partner/Principal | 07 Aug 2023 | Federal tax consulting | EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, Y. Shwartz, M. Edri, O. Wasserman. |
| Sapir,Eric | Executive Director | 07 Aug 2023 | Federal tax consulting | EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, Y. Shwartz, M. Edri, O. Wasserman. |
| Sapir,Eric | Executive Director | 07 Aug 2023 | Federal tax consulting | Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard. |
| Sapir,Eric | Executive Director | 07 Aug 2023 | Federal tax consulting | Summarizing US federal income tax relevant items from the Stout valuation report details. |
| Shwartz,Yoav | Partner/Principal | 07 Aug 2023 | Federal tax consulting | EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, M. Edri, O. Wasserman. |
| Shwartz,Yoav | Partner/Principal | 07 Aug 2023 | Federal tax consulting | Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard. |
| Harvey,Elizabeth | Partner/Principal | 08 Aug 2023 | Federal tax consulting | Reviewing Network, Inc. balance sheet to evaluate wind down of intercompany accounts |
| Hill,Jeffrey | Partner/Principal | 08 Aug 2023 | Federal tax consulting | Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour. |
| Sapir,Eric | Executive Director | 08 Aug 2023 | Federal tax consulting | Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour. |
| Sapir,Eric | Executive Director | 08 Aug 2023 | Federal tax consulting | Draft Celsius Network, Inc. balance sheet summary as of December 31, 2022. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------------|--|
| Sapir,Eric | Executive Director | 08 Aug 2023 | Federal tax consulting | Estimating tax built-in items based upon Stout valuation. |
| Shwartz,Yoav | Partner/Principal | 08 Aug 2023 | Federal tax consulting | Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan |
| Shwartz,Yoav | Partner/Principal | 08 Aug 2023 | Federal tax consulting | Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour. |
| Harvey,Elizabeth | Partner/Principal | 09 Aug 2023 | Federal tax consulting | Reviewing summary of Network, Inc. balance sheet amounts and reconciling to tax return Schedule L |
| Harvey,Elizabeth | Partner/Principal | 10 Aug 2023 | Federal tax consulting | Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey,E. Sapir, Y. Shwartz, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan. |
| Hill,Jeffrey | Partner/Principal | 10 Aug 2023 | Federal tax consulting | Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. |
| Sapir,Eric | Executive Director | 10 Aug 2023 | Federal tax consulting | Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey,E. Sapir, Y. Shwartz, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan. |
| Shwartz,Yoav | Partner/Principal | 10 Aug 2023 | Federal tax consulting | Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan. |
| Shwartz,Yoav | Partner/Principal | 13 Aug 2023 | Federal tax consulting | Update call with Celsius to discuss any specific tax issues relating to the 2022 federal tax returns, impact of mark to market on Bitwave analysis and historical Mining audit with L. Koren |
| Harvey,Elizabeth | Partner/Principal | 15 Aug 2023 | Federal tax consulting | Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz. |
| Hill,Jeffrey | Partner/Principal | 15 Aug 2023 | Federal tax consulting | Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz. |
| Sapir,Eric | Executive Director | 15 Aug 2023 | Federal tax consulting | Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------------|--|
| Shwartz,Yoav | Partner/Principal | 15 Aug 2023 | Federal tax consulting | Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, and O. Wasserman. |
| Harvey,Elizabeth | Partner/Principal | 16 Aug 2023 | Federal tax consulting | Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 - E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger. |
| Harvey,Elizabeth | Partner/Principal | 16 Aug 2023 | Federal tax consulting | Follow up research on transaction costs |
| Lipman,Mitch | Senior Manager | 16 Aug 2023 | Federal tax consulting | Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger |
| Sargent,Amy | Executive Director | 16 Aug 2023 | Federal tax consulting | Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger |
| Harvey,Elizabeth | Partner/Principal | 17 Aug 2023 | Federal tax consulting | Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 17 Aug 2023 | Federal tax consulting | Review of transaction cost schedule |
| Hill,Jeffrey | Partner/Principal | 17 Aug 2023 | Federal tax consulting | Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir. |
| Sapir,Eric | Executive Director | 17 Aug 2023 | Federal tax consulting | Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 17 Aug 2023 | Federal tax consulting | Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski and E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 18 Aug 2023 | Federal tax consulting | Consider intercompany balances and international tax implications of unwinding such balances, including any transfer pricing adjustments, or triggering income as a result of cancellation of debt income. |
| Harvey,Elizabeth | Partner/Principal | 21 Aug 2023 | Federal tax consulting | Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sapir |
| Sapir,Eric | Executive Director | 21 Aug 2023 | Federal tax consulting | Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sapir |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|------------------|--------------------|-------------|------------------------|---|--|
| Shwartz,Yoav | Partner/Principal | 21 Aug 2023 | Federal tax consulting | Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, A. Chenchinski, and E. Sapir | |
| Shwartz,Yoav | Partner/Principal | 21 Aug 2023 | Federal tax consulting | Review of material transfer pricing adjustments with EY Israeli transfer pricing team | |
| Shwartz,Yoav | Partner/Principal | 22 Aug 2023 | Federal tax consulting | Update call with Celsius to discuss tax return prep' status, international tax model and 2021 filing memo, game-plan for future work with Farenhiet and other items with L. Koren | |
| Shwartz,Yoav | Partner/Principal | 23 Aug 2023 | Federal tax consulting | Correspondence with Farenhiet re. 2022 transfer pricing conclusions | |
| Harvey,Elizabeth | Partner/Principal | 24 Aug 2023 | Federal tax consulting | Research and responding to questions on customer reporting | |
| Sapir,Eric | Executive Director | 24 Aug 2023 | Federal tax consulting | Call to discuss tax information reporting considerations related to the proposed restructuring transaction. EY: J. Jackel and E. Sapir. | |
| Sapir,Eric | Executive Director | 24 Aug 2023 | Federal tax consulting | Researching potential tax reporting requirements related to the proposed transaction. | |
| Shwartz,Yoav | Partner/Principal | 24 Aug 2023 | Federal tax consulting | Review draft return with O. Wasserman, including 1120, 5471s and other items. | |
| Harvey,Elizabeth | Partner/Principal | 28 Aug 2023 | Federal tax consulting | Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey. | |
| Hill,Jeffrey | Partner/Principal | 28 Aug 2023 | Federal tax consulting | Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey. | |
| Sapir,Eric | Executive Director | 28 Aug 2023 | Federal tax consulting | Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey. | |
| Shwartz,Yoav | Partner/Principal | 28 Aug 2023 | Federal tax consulting | Transfer pricing analysis on three items and corresponding Tax return adjustment items for 2021 and 2022 | |
| Shwartz,Yoav | Partner/Principal | 28 Aug 2023 | Federal tax consulting | Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, L. Harvey. | |
| Harvey,Elizabeth | Partner/Principal | 29 Aug 2023 | Federal tax consulting | Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. | |
| Harvey,Elizabeth | Partner/Principal | 29 Aug 2023 | Federal tax consulting | Considering impact of UK intercompany restructuring | |
| Hill,Jeffrey | Partner/Principal | 29 Aug 2023 | Federal tax consulting | Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------------|--|
| Sapir,Eric | Executive Director | 29 Aug 2023 | Federal tax consulting | Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Schwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. |
| Shwartz,Yoav | Partner/Principal | 29 Aug 2023 | Federal tax consulting | Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. |
| Harvey,Elizabeth | Partner/Principal | 30 Aug 2023 | Federal tax consulting | Call to discuss UK debt exclusion tax considerations. EY: E. Harvey and E. Sapir. Andersen: D. Seymour and S. Shears. |
| Harvey,Elizabeth | Partner/Principal | 30 Aug 2023 | Federal tax consulting | Reviewing Fahrenheit open questions related to mining intercompany balance |
| Sapir,Eric | Executive Director | 30 Aug 2023 | Federal tax consulting | Call to discuss UK debt exclusion tax considerations. EY: E. Harvey and E. Sapir. Andersen: D. Seymour and S. Shears. |
| Shwartz,Yoav | Partner/Principal | 30 Aug 2023 | Federal tax consulting | Transfer Pricing and US federal income tax summary relating to material transfer pricing adjustments in the 2022 US federal income tax returns. |
| Harvey,Elizabeth | Partner/Principal | 31 Aug 2023 | Federal tax consulting | Reviewing treatment of mining intercompany balance and responding to client inquiry |
| Harvey,Elizabeth | Partner/Principal | 31 Aug 2023 | Federal tax consulting | Reviewing final fee application data for July for all teams |
| Shwartz,Yoav | Partner/Principal | 31 Aug 2023 | Federal tax consulting | Transfer pricing adjustments - assistance to US tax compliance team |
| Shwartz,Yoav | Partner/Principal | 31 Aug 2023 | Federal tax consulting | Update call with Celsius to discuss transfer pricing mark-ups, tax return process, disclosures, mining provision status and Fahrenheit interactions with L. Koren. |
| Harvey,Elizabeth | Partner/Principal | 02 Sep 2023 | Tax Consulting | Final review of fee application |
| Harvey,Elizabeth | Partner/Principal | 05 Sep 2023 | Tax Consulting | Call to discuss 1099 reporting question. L. Harvey, J. Hill. |
| Harvey,Elizabeth | Partner/Principal | 05 Sep 2023 | Tax Consulting | Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. |
| Hill,Jeffrey | Partner/Principal | 05 Sep 2023 | Tax Consulting | Call to discuss 1099 reporting question. L. Harvey, J. Hill. |
| Hill,Jeffrey | Partner/Principal | 05 Sep 2023 | Tax Consulting | Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|--|
| Sapir,Eric | Executive Director | 05 Sep 2023 | Tax Consulting | Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. |
| Harvey,Elizabeth | Partner/Principal | 06 Sep 2023 | Tax Consulting | Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel. |
| Hill,Jeffrey | Partner/Principal | 06 Sep 2023 | Tax Consulting | Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel. |
| Jackel,Jonathan | Executive Director | 06 Sep 2023 | Tax Consulting | Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel. |
| Sapir,Eric | Executive Director | 06 Sep 2023 | Tax Consulting | Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel. |
| Harvey,Elizabeth | Partner/Principal | 07 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey |
| Hill,Jeffrey | Partner/Principal | 07 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey |
| Hill,Jeffrey | Partner/Principal | 07 Sep 2023 | Tax Consulting | Call to discuss 1099 tax reporting requirements. Celsius: L. Koren and J. Morgan. EY: J. Hill, E. Sapir, and J. Jackel. |
| Jackel,Jonathan | Executive Director | 07 Sep 2023 | Tax Consulting | Call to discuss 1099 tax reporting requirements. Celsius: L. Koren and J. Morgan. EY: J. Hill, E. Sapir, and J. Jackel. |
| Sapir,Eric | Executive Director | 07 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey |
| Sapir,Eric | Executive Director | 07 Sep 2023 | Tax Consulting | Call to discuss open items on 2022 US federal income tax returns. Celsius: L. Koren and J. Morgan. EY: M. Flashner, O. Wasserman, and E. Sapir. |
| Sapir,Eric | Executive Director | 07 Sep 2023 | Tax Consulting | Call to discuss 1099 tax reporting requirements. Celsius: L. Koren and J. Morgan. EY: J. Hill, E. Sapir, and J. Jackel. |
| Sapir,Eric | Executive Director | 08 Sep 2023 | Tax Consulting | Working on 2023 transaction federal income tax model. |
| Harvey,Elizabeth | Partner/Principal | 11 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir |
| Hill,Jeffrey | Partner/Principal | 11 Sep 2023 | Tax Consulting | Call to discuss latest Bitwave numbers and impact to taxable income calculations. EY- J. Hill, M. Flashner. Celsius - L. Koren |
| Hill,Jeffrey | Partner/Principal | 11 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir |
| Sapir,Eric | Executive Director | 11 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir |
| Sapir,Eric | Executive Director | 11 Sep 2023 | Tax Consulting | Estimating taxable income/(loss) on transfer of institutional loan portfolio. |
| Sapir,Eric | Executive Director | 11 Sep 2023 | Tax Consulting | Estimating gain/(loss) on transfer of mining operating assets. |
| Shwartz,Yoav | Partner/Principal | 11 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-------------------|--------------------|-------------|------------------|--|
| Harvey,Elizabeth | Partner/Principal | 12 Sep 2023 | Tax Consulting | Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Schwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan. |
| Hill,Jeffrey | Partner/Principal | 12 Sep 2023 | Tax Consulting | Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Schwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan. |
| Sapir,Eric | Executive Director | 12 Sep 2023 | Tax Consulting | Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Schwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan. |
| Shwartz,Yoav | Partner/Principal | 12 Sep 2023 | Tax Consulting | Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Schwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan. |
| Yahalom,Raz | Senior | 12 Sep 2023 | Tax Consulting | Working on dealer exception regarding UK interest income |
| Harvey,Elizabeth | Partner/Principal | 13 Sep 2023 | Tax Consulting | Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir. |
| Hill,Jeffrey | Partner/Principal | 13 Sep 2023 | Tax Consulting | Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir. |
| Sapir,Eric | Partner/Principal | 13 Sep 2023 | Tax Consulting | Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir. |
| Sapir,Eric | Executive Director | 13 Sep 2023 | Tax Consulting | Estimating gain/(loss) on transfer of minority investments. |
| Sapir,Eric | Executive Director | 13 Sep 2023 | Tax Consulting | Estimating gain loss on transfer of liquid cryptocurrency. |
| Schaulewicz,David | Senior Manager | 13 Sep 2023 | Tax Consulting | Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 13 Sep 2023 | Tax Consulting | Finalize writing of summary on issues relating to intercompany transactions, including UK financing transactions, research and development and other transactions |
| Shwartz,Yoav | Partner/Principal | 14 Sep 2023 | Tax Consulting | Meeting with A. Chenchinski and M. Flashner to discuss research and development capitalization rules and impact on Celsius structure including review of research and development expenditures related to Serbia, Network Ltd and GK-8 |
| Harvey,Elizabeth | Partner/Principal | 15 Sep 2023 | Tax Consulting | Call to discuss Form 8275 reporting for tax compliance. EY - J. Hill, E. Swails, L. Harvey, E. Sapir |
| Hill,Jeffrey | Partner/Principal | 15 Sep 2023 | Tax Consulting | Call to discuss Form 8275 reporting for tax compliance. EY - J. Hill, E. Swails, L. Harvey, E. Sapir |
| Sapir,Eric | Executive Director | 15 Sep 2023 | Tax Consulting | Call to discuss Form 8275 reporting for tax compliance. EY - J. Hill, E. Swails, L. Harvey, E. Sapir |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|---|
| Shwartz,Yoav | Partner/Principal | 17 Sep 2023 | Tax Consulting | Analyzing research and development services and remuneration in the group and associated Transfer Pricing implications |
| Harvey,Elizabeth | Partner/Principal | 18 Sep 2023 | Tax Consulting | Weekly tax compliance update to discuss tax return filing open items. EY US - L. Harvey, J. Hill. EY Israel - M. Flashner, O. Wasserman |
| Hill,Jeffrey | Partner/Principal | 18 Sep 2023 | Tax Consulting | Weekly tax compliance update to discuss tax return filing open items. EY US - L. Harvey, J. Hill. EY Israel - M. Flashner, O. Wasserman |
| Sapir,Eric | Executive Director | 18 Sep 2023 | Tax Consulting | Updating US consolidated group intercompany account relationship matrix. |
| Shwartz,Yoav | Partner/Principal | 18 Sep 2023 | Tax Consulting | Review of several US state income tax returns, including Texas and South Carolina to examine if any material state income tax liability and communications with L. Koren |
| Harvey,Elizabeth | Partner/Principal | 19 Sep 2023 | Tax Consulting | Follow up call to discuss next steps in emergence tax modeling. L. Harvey, E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 19 Sep 2023 | Tax Consulting | Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren. |
| Hill,Jeffrey | Partner/Principal | 19 Sep 2023 | Tax Consulting | Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren. |
| Sapir,Eric | Executive Director | 19 Sep 2023 | Tax Consulting | Follow up call to discuss next steps in emergence tax modeling. L. Harvey, E. Sapir. |
| Sapir,Eric | Executive Director | 19 Sep 2023 | Tax Consulting | Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren. |
| Sapir,Eric | Executive Director | 19 Sep 2023 | Tax Consulting | Updating UK intercompany account balances. |
| Shwartz,Yoav | Partner/Principal | 19 Sep 2023 | Tax Consulting | Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren. |
| Shwartz,Yoav | Partner/Principal | 19 Sep 2023 | Tax Consulting | Meeting with O. Wasserman to discuss research and development capitalization rules and impact on Celsius structure |
| Sapir,Eric | Executive Director | 20 Sep 2023 | Tax Consulting | Preparing updated matrix of intercompany accounts of Celsius Network, Inc. with related parties. |
| Harvey,Elizabeth | Partner/Principal | 21 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz, and E. Sapir |
| Hill,Jeffrey | Partner/Principal | 21 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz, and E. Sapir |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|-------------------|--------------------|-------------|------------------|--|
| Sapir,Eric | Executive Director | 21 Sep 2023 | Tax Consulting | Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir |
| Schaulewicz,David | Senior Manager | 21 Sep 2023 | Tax Consulting | Preparing Celsius Section 382 calculation representations |
| Harvey,Elizabeth | Partner/Principal | 22 Sep 2023 | Tax Consulting | Meeting to discuss the tax basis of mining Company and impact of tax model (EY Attendees E. Harvey E Sapir and J. Hill) |
| Harvey,Elizabeth | Partner/Principal | 22 Sep 2023 | Tax Consulting | Meeting with E. Harvey and J. Hill to review certain tax disclosures to be included in the 2022 US income tax returns for Celsius Network Inc and Celsius Holdings and Subsidiaries |
| Hill,Jeffrey | Partner/Principal | 22 Sep 2023 | Tax Consulting | Meeting to discuss the tax basis of mining Company and impact of tax model (EY Attendees E. Harvey E Sapir and J. Hill) |
| Hill,Jeffrey | Partner/Principal | 22 Sep 2023 | Tax Consulting | Meeting with E. Harvey and J. Hill to review certain tax disclosures to be included in the 2022 US income tax returns for Celsius Network Inc and Celsius Holdings and Subsidiaries |
| Sapir,Eric | Executive Director | 22 Sep 2023 | Tax Consulting | Meeting to discuss the tax basis of mining Company and impact of tax model (EY Attendees E. Harvey E Sapir and J. Hill) |
| Sapir,Eric | Executive Director | 22 Sep 2023 | Tax Consulting | Review Draft IRS Form 8275 |
| Sapir,Eric | Executive Director | 22 Sep 2023 | Tax Consulting | Updating draft gain/loss calculation with respect Mining Assets. |
| Shwartz,Yoav | Partner/Principal | 24 Sep 2023 | Tax Consulting | Analyzing research and development Transfer Pricing with regards to services provided to client. |
| Shwartz,Yoav | Partner/Principal | 24 Sep 2023 | Tax Consulting | Review of several US state income tax returns, including North Carolina, Georgia, Maryland, Alabama and Tennessee to examine if any material state income tax liability and communications with L. Koren |
| Harvey,Elizabeth | Partner/Principal | 25 Sep 2023 | Tax Consulting | Review of 2022 Celsius Network return |
| Hill,Jeffrey | Partner/Principal | 25 Sep 2023 | Tax Consulting | Follow up review of 2022 Celsius Network Inc Federal tax return |
| Sapir,Eric | Executive Director | 25 Sep 2023 | Tax Consulting | Updating gain/loss calculation based upon disclosure statement recovery percentages. |
| Harvey,Elizabeth | Partner/Principal | 26 Sep 2023 | Tax Consulting | Continued review of Celsius Network 2022 tax return |
| Harvey,Elizabeth | Partner/Principal | 26 Sep 2023 | Tax Consulting | Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Schwartz, and E. Sapir. |
| Hill,Jeffrey | Partner/Principal | 26 Sep 2023 | Tax Consulting | Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Schwartz, and E. Sapir. |
| Sapir,Eric | Executive Director | 26 Sep 2023 | Tax Consulting | Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Schwartz, and E. Sapir. |
| Shwartz,Yoav | Partner/Principal | 26 Sep 2023 | Tax Consulting | Drafting international tax representations in connection with the 2021 and 2022 US federal income tax returns |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|---|
| Shwartz,Yoav | Partner/Principal | 26 Sep 2023 | Tax Consulting | Review of reportable transaction questionnaire with L. Koren and J. Morgan |
| Shwartz,Yoav | Partner/Principal | 26 Sep 2023 | Tax Consulting | Review of Celsius US Holdings LLC US federal income tax return - specifically Forms 5471 |
| Shwartz,Yoav | Partner/Principal | 26 Sep 2023 | Tax Consulting | Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 27 Sep 2023 | Tax Consulting | Reviewing updates to tax model |
| Shwartz,Yoav | Partner/Principal | 27 Sep 2023 | Tax Consulting | Call with L. Koren to discuss open items, including status of US federal and state income tax returns, status of commercial deal, preparation for emergence, etc. |
| Shwartz,Yoav | Partner/Principal | 27 Sep 2023 | Tax Consulting | Review of 2022 US federal income tax return with regards to 1120 and forms 5471s. |
| Shwartz,Yoav | Partner/Principal | 27 Sep 2023 | Tax Consulting | Review of Forms 8858 |
| Harvey,Elizabeth | Partner/Principal | 28 Sep 2023 | Tax Consulting | Continued review of tax model |
| Harvey,Elizabeth | Partner/Principal | 28 Sep 2023 | Tax Consulting | Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chenchinski. Celsius: J. Morgan and L. Koren. |
| Hill,Jeffrey | Partner/Principal | 28 Sep 2023 | Tax Consulting | Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chenchinski. Celsius: J. Morgan and L. Koren. |
| Sapir,Eric | Executive Director | 28 Sep 2023 | Tax Consulting | Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chenchinski. Celsius: J. Morgan and L. Koren. |
| Sapir,Eric | Executive Director | 28 Sep 2023 | Tax Consulting | Estimating cryptocurrency claims by coin by jurisdiction as of the petition date. |
| Shwartz,Yoav | Partner/Principal | 28 Sep 2023 | Tax Consulting | Review of Forms 5471 |
| Shwartz,Yoav | Partner/Principal | 28 Sep 2023 | Tax Consulting | Discussion of tax implications related to coins transfer between jurisdictions with O. Wasserman |
| Harvey,Elizabeth | Partner/Principal | 29 Sep 2023 | Tax Consulting | Continued review of tax model |
| Sapir,Eric | Executive Director | 29 Sep 2023 | Tax Consulting | Reviewing source provided by Company related to jurisdiction coin balances. |
| Sapir,Eric | Executive Director | 29 Sep 2023 | Tax Consulting | Estimating cryptocurrency assets by jurisdiction as of the petition date. |
| Shwartz,Yoav | Partner/Principal | 29 Sep 2023 | Tax Consulting | Call with L. Koren (Celsius) to discuss US federal income tax filings |
| Shwartz,Yoav | Partner/Principal | 29 Sep 2023 | Tax Consulting | Review and adjustments to Form 8275 - US federal income tax return |
| Griffin,John | Executive Director | 30 Sep 2023 | Tax Consulting | Review the 5471s included in the Top US Holdco 1120 |
| Griffin,John | Executive Director | 02 Oct 2023 | Tax Consulting | Meeting with J. Griffin and J. Hill to talk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s and prepare for client meeting on Wednesday |
| Harvey,Elizabeth | Partner/Principal | 02 Oct 2023 | Tax Consulting | Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, and E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 02 Oct 2023 | Tax Consulting | Review US tax return schedules |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|--|
| Harvey,Elizabeth | Partner/Principal | 02 Oct 2023 | Tax Consulting | Review responses to fee examiner related to EY's Third Interim Fee Application |
| Hill,Jeffrey | Partner/Principal | 02 Oct 2023 | Tax Consulting | Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, and E. Sapir. |
| Hill,Jeffrey | Partner/Principal | 02 Oct 2023 | Tax Consulting | Review latest draft of 2022 Celsius Network US return |
| Hill,Jeffrey | Partner/Principal | 02 Oct 2023 | Tax Consulting | Meeting with M. Flashner (consultant) to prepare for meeting with client at 10am |
| Hill,Jeffrey | Partner/Principal | 02 Oct 2023 | Tax Consulting | Meeting with J. Griffin and J. Hill to talk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471sand prepare for client meeting on Wednesday |
| Sapir,Eric | Executive Director | 02 Oct 2023 | Tax Consulting | Comparing intercompany account movements for 2022 tax year. |
| Sapir,Eric | Executive Director | 02 Oct 2023 | Tax Consulting | Updating intercompany account schedules in tax model. |
| Sapir,Eric | Executive Director | 02 Oct 2023 | Tax Consulting | Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, and E. Sapir. |
| Shwartz,Yoav | Partner | 02 Oct 2023 | Tax Consulting | Drafting international tax representations in connection with the 2021 and 2022 US federal income tax returns |
| Griffin,John | Executive Director | 03 Oct 2023 | Tax Consulting | Meeting with J. Hill and J. Griffin to discuss international tax reporting for 2022 tax return. |
| Harvey,Elizabeth | Partner/Principal | 03 Oct 2023 | Tax Consulting | Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan |
| Harvey,Elizabeth | Partner/Principal | 03 Oct 2023 | Tax Consulting | Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: J. Hill, E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey. |
| Hill,Jeffrey | Partner/Principal | 03 Oct 2023 | Tax Consulting | Meeting with J. Hill and J. Griffin to discuss international tax reporting for 2022 tax return. |
| Hill,Jeffrey | Partner/Principal | 03 Oct 2023 | Tax Consulting | Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: J. Hill, E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey. |
| Sapir,Eric | Executive Director | 03 Oct 2023 | Tax Consulting | Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: J. Hill, E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey. |
| Sapir,Eric | Executive Director | 03 Oct 2023 | Tax Consulting | Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan |
| Sapir,Eric | Executive Director | 03 Oct 2023 | Tax Consulting | Estimating potential gain/loss on alternative coins in a taxable transaction based upon September prices. |
| Sapir,Eric | Executive Director | 03 Oct 2023 | Tax Consulting | Estimating potential gain/loss on major coins (such as bitcoin, Ether, etc.) in a taxable transaction based upon September prices. |
| Griffin,John | Executive Director | 04 Oct 2023 | Tax Consulting | Meeting with J. Griffin, J. Hill O. Wasserman (EY) and L. Koren and J. Morgan (Celsius) to walk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s |
| Harvey,Elizabeth | Partner/Principal | 04 Oct 2023 | Tax Consulting | Review calculations related to Newco transactions to prepare for call with Company and counsel |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|---|
| Hill,Jeffrey | Partner/Principal | 04 Oct 2023 | Tax Consulting | Meeting with J. Griffin, J. Hill O. Wasserman (EY) and L. Koren and J. Morgan (Celsius) to walk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s |
| Sapir,Eric | Executive Director | 04 Oct 2023 | Tax Consulting | Comparing cryptocurrency coin baskets between intercompany and third-party. |
| Sapir,Eric | Executive Director | 04 Oct 2023 | Tax Consulting | Updating US tax gain/loss model based upon differences between cryptocurrency baskets, by liability. |
| Shwartz,Yoav | Partner | 04 Oct 2023 | Tax Consulting | Review and provide recommendations in connection with disclosing the Company's 2021-2022 reportable transactions |
| Harvey,Elizabeth | Partner/Principal | 05 Oct 2023 | Tax Consulting | Call to discuss computation of taxable gain/loss on Newco asset transaction. Kirkland: A. Sexton and M. Kandallu. EY: E. Sapir and L. Harvey. |
| Hill,Jeffrey | Partner/Principal | 05 Oct 2023 | Tax Consulting | Meeting with J. Hill E. Harvey, Y. Shwartz (EY) and M Flashner to discuss reportable transactions questionnaire |
| Sapir,Eric | Executive Director | 05 Oct 2023 | Tax Consulting | Call to discuss computation of taxable gain/loss on Newco asset transaction. Kirkland: A. Sexton and M. Kandallu. EY: E. Sapir and E. Harvey. |
| Sapir,Eric | Executive Director | 05 Oct 2023 | Tax Consulting | Revising cross-border intercompany account gain/loss amounts based upon latest cryptocurrency balances. |
| Sapir,Eric | Executive Director | 05 Oct 2023 | Tax Consulting | Revisions to US tax model based upon comments from internal reviewer. |
| Shwartz,Yoav | Partner | 05 Oct 2023 | Tax Consulting | Review and address specific questions as they relate to Celsius US Holdings LLC US federal income tax return - specifically items and tax positions presented on Form 5471 |
| Griffin,John | Executive Director | 06 Oct 2023 | Tax Consulting | Review gain recognition agreement certification for tax return |
| Hill,Jeffrey | Partner/Principal | 06 Oct 2023 | Tax Consulting | Follow up on tax return open items |
| Sapir,Eric | Executive Director | 08 Oct 2023 | Tax Consulting | Call to discuss tax return filing status and reportable transactions. Celsius: J. Morgan. EY: O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. Sapir, A. Goyal |
| Shwartz,Yoav | Partner | 08 Oct 2023 | Tax Consulting | Weekly call with L. Koren (Celsius) - discuss progress of tax return preparation, reportable transaction, emergence planning and deal status. |
| Shwartz,Yoav | Partner | 08 Oct 2023 | Tax Consulting | Reportable transaction questionnaire review, examine foreign exchange loss disclosure rules |
| Shwartz,Yoav | Partner | 08 Oct 2023 | Tax Consulting | Call to discuss tax return filing status and reportable transactions. Celsius: J. Morgan. EY: O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. Sapir, A. Goyal |
| Harvey,Elizabeth | Partner/Principal | 09 Oct 2023 | Tax Consulting | Call to discuss intercompany account balances between US and UK. Celsius: J. Morgan and A. Seetharaman. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour, H. Griffiths, and S. Shears. EY: E. Sapir, E. Harvey and Y. Shwartz. |
| Harvey,Elizabeth | Partner/Principal | 09 Oct 2023 | Tax Consulting | Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Shwartz, E. Sapir. |
| Harvey,Elizabeth | Partner/Principal | 09 Oct 2023 | Tax Consulting | Call to discuss open questions on 2022 Network LLC return in preparation for weekly compliance call. L. Harvey, J. Hill. |
| Hill,Jeffrey | Partner/Principal | 09 Oct 2023 | Tax Consulting | Call to discuss open questions on 2022 Network LLC return in preparation for weekly compliance call. L. Harvey, J. Hill. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|------------------|--------------------|-------------|------------------|---|--|
| Hill,Jeffrey | Partner/Principal | 09 Oct 2023 | Tax Consulting | Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir. | |
| Sapir,Eric | Executive Director | 09 Oct 2023 | Tax Consulting | Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir. | |
| Sapir,Eric | Executive Director | 09 Oct 2023 | Tax Consulting | Call to discuss intercompany account balances between US and UK. Celsius: J. Morgan and A. Seetharaman. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour, H. Griffiths, and S. Shears. EY: E. Sapir, E. Harvey and Y. Schwartz. | |
| Sapir,Eric | Executive Director | 09 Oct 2023 | Tax Consulting | Updates to the intercompany account estimate gain/loss to take into account information provided by the Company. | |
| Shwartz,Yoav | Partner | 09 Oct 2023 | Tax Consulting | Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir. | |
| Shwartz,Yoav | Partner | 09 Oct 2023 | Tax Consulting | Call to discuss intercompany account balances between US and UK. Celsius: J. Morgan and A. Seetharaman. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour, H. Griffiths, and S. Shears. EY: E. Sapir, E. Harvey and Y. Schwartz. | |
| Carr,Russell | Partner/Principal | 10 Oct 2023 | Tax Consulting | Analysis of tax issues re step plan for tax compliance reporting. | |
| Harvey,Elizabeth | Partner/Principal | 10 Oct 2023 | Tax Consulting | Call with Alvarez & Marsal team to discuss intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Alvarez: A. Ciriello and S. Calvert. | |
| Harvey,Elizabeth | Partner/Principal | 10 Oct 2023 | Tax Consulting | Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner. | |
| Harvey,Elizabeth | Partner/Principal | 10 Oct 2023 | Tax Consulting | Call with Bitwave to discuss scope and analysis of intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Bitwave: O. Phillips and J. Barta. | |
| Harvey,Elizabeth | Partner/Principal | 10 Oct 2023 | Tax Consulting | Call to discuss tax compliance open items and disclosures. EY - L. Harvey, J. Hill. | |
| Hill,Jeffrey | Partner/Principal | 10 Oct 2023 | Tax Consulting | Call to discuss tax compliance open items and disclosures. EY - L. Harvey, J. Hill. | |
| Hill,Jeffrey | Partner/Principal | 10 Oct 2023 | Tax Consulting | Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner. | |
| Sapir,Eric | Executive Director | 10 Oct 2023 | Tax Consulting | Call with Bitwave to discuss scope and analysis of intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Bitwave: O. Phillips and J. Barta. | |
| Sapir,Eric | Executive Director | 10 Oct 2023 | Tax Consulting | Call with Alvarez & Marsal team to discuss intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Alvarez: A. Ciriello and S. Calvert. | |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|---|
| Sapir,Eric | Executive Director | 10 Oct 2023 | Tax Consulting | Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner. |
| Sapir,Eric | Executive Director | 10 Oct 2023 | Tax Consulting | Development of additional gain/loss scenarios on intercompany accounts between US and UK based upon calls with Alvarez and Bitwave. |
| Shwartz,Yoav | Partner | 10 Oct 2023 | Tax Consulting | Review state income tax returns to understand general magnitude of state income tax liability and apportionment methodology. |
| Shwartz,Yoav | Partner | 10 Oct 2023 | Tax Consulting | Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner. |
| Harvey,Elizabeth | Partner/Principal | 11 Oct 2023 | Tax Consulting | Call to discuss US-UK intercompany balances. Celsius: J. Morgan and A. Seetharaman. Andersen: D. Seymour, H. Griffiths, S. Shears, and Z. Wyatt. Alvarez: A. Ciriello and S. Calvert. EY: E. Sapir and E. Harvey. |
| Harvey,Elizabeth | Partner/Principal | 11 Oct 2023 | Tax Consulting | Regroup call to discuss US-UK intercompany balances. Andersen: D. Seymour and S. Shears. EY: E. Sapir and E. Harvey. |
| Harvey,Elizabeth | Partner/Principal | 11 Oct 2023 | Tax Consulting | Review updates to transaction model |
| Sapir,Eric | Executive Director | 11 Oct 2023 | Tax Consulting | Regroup call to discuss US-UK intercompany balances. Andersen: D. Seymour and S. Shears. EY: E. Sapir and E. Harvey. |
| Sapir,Eric | Executive Director | 11 Oct 2023 | Tax Consulting | Call to discuss US-UK intercompany balances. Celsius: J. Morgan and A. Seetharaman. Andersen: D. Seymour, H. Griffiths, S. Shears, and Z. Wyatt. Alvarez: A. Ciriello and S. Calvert. EY: E. Sapir and E. Harvey. |
| Sapir,Eric | Executive Director | 11 Oct 2023 | Tax Consulting | Researching potential US federal income tax characterization of intercompany account adjustments between the US and UK. |
| Sapir,Eric | Executive Director | 12 Oct 2023 | Tax Consulting | Developing mining asset sale gain/loss scenarios depending upon tax basis estimates. |
| Shwartz,Yoav | Partner | 12 Oct 2023 | Tax Consulting | Review state income tax returns to understand general magnitude of state income tax liability and apportionment methodology. |
| Harvey,Elizabeth | Partner/Principal | 13 Oct 2023 | Tax Consulting | Meeting with E. Harvey, E. Sapir and J. Hill (EY) regarding the valuation and allocation of purchase price for the mining business |
| Hill,Jeffrey | Partner/Principal | 13 Oct 2023 | Tax Consulting | Meeting with E. Harvey, E. Sapir and J. Hill (EY) regarding the valuation and allocation of purchase price for the mining business |
| Sapir,Eric | Executive Director | 13 Oct 2023 | Tax Consulting | Meeting with E. Harvey, E. Sapir and J. Hill (EY) regarding the valuation and allocation of purchase price for the mining business. |
| Shwartz,Yoav | Partner | 15 Oct 2023 | Tax Consulting | Review and address questions with regards to gain recognition agreement certification. |
| Shwartz,Yoav | Partner | 15 Oct 2023 | Tax Consulting | Weekly call with L. Koren (Celsius) - discuss state income tax posture, apportionment methodology and representations and disclosures expected to be included in the US federal income tax returns. |
| Harvey,Elizabeth | Partner/Principal | 16 Oct 2023 | Tax Consulting | Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Schwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey. |
| Harvey,Elizabeth | Partner/Principal | 16 Oct 2023 | Tax Consulting | Meeting with J. Hill E Sapir and E Harvey (EY) to discuss proforma summary and alignment on overall transaction |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|---|
| Hill,Jeffrey | Partner/Principal | 16 Oct 2023 | Tax Consulting | Meeting with J. Hill E Sapir and E Harvey (EY) to discuss proforma summary and alignment on overall transaction |
| Hill,Jeffrey | Partner/Principal | 16 Oct 2023 | Tax Consulting | Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey. |
| Sapir,Eric | Executive Director | 16 Oct 2023 | Tax Consulting | Meeting with J. Hill E Sapir and E Harvey (EY) to discuss proforma summary and alignment on overall transaction. |
| Sapir,Eric | Executive Director | 16 Oct 2023 | Tax Consulting | Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey. |
| Sapir,Eric | Executive Director | 16 Oct 2023 | Tax Consulting | Updating US federal income tax model to take into account updated intercompany account information provided by the Company and Alvarez. |
| Shwartz,Yoav | Partner | 16 Oct 2023 | Tax Consulting | Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey. |
| Harvey,Elizabeth | Partner/Principal | 17 Oct 2023 | Tax Consulting | Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths. |
| Hill,Jeffrey | Partner/Principal | 17 Oct 2023 | Tax Consulting | Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths. |
| Sapir,Eric | Executive Director | 17 Oct 2023 | Tax Consulting | Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths. |
| Sapir,Eric | Executive Director | 17 Oct 2023 | Tax Consulting | Estimating gains/losses on cross border intercompany account balances. |
| Shwartz,Yoav | Partner | 17 Oct 2023 | Tax Consulting | Review and address questions with regards to specific line items relating to transfer pricing and US international tax provision as reflected in the 2022 US federal income tax returns. |
| Shwartz,Yoav | Partner | 17 Oct 2023 | Tax Consulting | Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths. |
| Sapir,Eric | Executive Director | 18 Oct 2023 | Tax Consulting | Developing Newco transaction tax US federal income tax model. |
| Shwartz,Yoav | Partner | 18 Oct 2023 | Tax Consulting | Review of Section 988 queries and facts relating to the badger loss and application of the section 165 threshold requirement. |
| Harvey,Elizabeth | Partner/Principal | 19 Oct 2023 | Tax Consulting | Call to discuss transaction adjustment for SEC filings. J. Hill, L. Harvey |
| Hill,Jeffrey | Partner/Principal | 19 Oct 2023 | Tax Consulting | Call to discuss transaction adjustment for SEC filings. J. Hill, L. Harvey |
| Sapir,Eric | Executive Director | 19 Oct 2023 | Tax Consulting | Estimating US federal income tax consequences of asset transfers between jurisdictions. |
| Harvey,Elizabeth | Partner/Principal | 20 Oct 2023 | Tax Consulting | Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey |
| Harvey,Elizabeth | Partner/Principal | 20 Oct 2023 | Tax Consulting | Meeting with J. Hill, E. Harvey and E. Sapir to discuss the transfer of alternative investments and other assets from UK to US to Newco |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|--|
| Hill,Jeffrey | Partner/Principal | 20 Oct 2023 | Tax Consulting | Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey |
| Hill,Jeffrey | Partner/Principal | 20 Oct 2023 | Tax Consulting | Meeting with J. Hill, E. Harvey and E. Sapir to discuss the transfer of alternative investments and other assets from UK to US to Newco |
| Sapir,Eric | Executive Director | 20 Oct 2023 | Tax Consulting | Meeting with J. Hill, E. Harvey and E. Sapir to discuss the transfer of alternative investments and other assets from UK to US to Newco. |
| Harvey,Elizabeth | Partner/Principal | 21 Oct 2023 | Tax Consulting | Final review of August fee application for submission to court |
| Harvey,Elizabeth | Partner/Principal | 23 Oct 2023 | Tax Consulting | Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz. |
| Hill,Jeffrey | Partner/Principal | 23 Oct 2023 | Tax Consulting | Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz. |
| Sapir,Eric | Executive Director | 23 Oct 2023 | Tax Consulting | Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz. |
| Sapir,Eric | Executive Director | 23 Oct 2023 | Tax Consulting | Reading and updating US federal income tax model for updated Stout valuation on Mining business. |
| Shwartz,Yoav | Partner | 23 Oct 2023 | Tax Consulting | Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz. |
| Harvey,Elizabeth | Partner/Principal | 24 Oct 2023 | Tax Consulting | Internal call to discuss tax basis in mining fixed assets. L. Harvey, E. Sapir, J. Hill, A. Steger. |
| Harvey,Elizabeth | Partner/Principal | 24 Oct 2023 | Tax Consulting | Weekly tax call to discuss custody account transaction timing. Celsius: J. Morgan. Kirkland: A. Sexton, M. Kandallu, S. Cantor, and A. Walker. EY: E. Harvey, E. Sapir, K. Gatt, J. Hill, and Y. Shwartz. Andersen: H. Griffiths and D. Seymour. |
| Hill,Jeffrey | Partner/Principal | 24 Oct 2023 | Tax Consulting | Internal call to discuss tax basis in mining fixed assets. L. Harvey, E. Sapir, J. Hill, A. Steger. |
| Hill,Jeffrey | Partner/Principal | 24 Oct 2023 | Tax Consulting | Weekly tax call to discuss custody account transaction timing. Celsius: J. Morgan. Kirkland: A. Sexton, M. Kandallu, S. Cantor, and A. Walker. EY: E. Harvey, E. Sapir, K. Gatt, J. Hill, and Y. Shwartz. Andersen: H. Griffiths and D. Seymour. |
| Sapir,Eric | Executive Director | 24 Oct 2023 | Tax Consulting | Internal call to discuss tax basis in mining fixed assets. L. Harvey, E. Sapir, J. Hill, A. Steger. |
| Sapir,Eric | Executive Director | 24 Oct 2023 | Tax Consulting | Weekly tax call to discuss custody account transaction timing. Celsius: J. Morgan. Kirkland: A. Sexton, M. Kandallu, S. Cantor, and A. Walker. EY: E. Harvey, E. Sapir, K. Gatt, J. Hill, and Y. Shwartz. Andersen: H. Griffiths and D. Seymour. |
| Sapir,Eric | Executive Director | 24 Oct 2023 | Tax Consulting | Updating gain/loss calculations on alternative investment dispositions. |
| Sapir,Eric | Executive Director | 25 Oct 2023 | Tax Consulting | Intercompany account analysis. |
| Harvey,Elizabeth | Partner/Principal | 26 Oct 2023 | Tax Consulting | Call to discuss rollforward of fixed asset tax basis from 2022 tax return workpapers. L. Harvey, E. Sapir, M. Flashner, O. Wasserman, A. Steger, J. Hill. |
| Hill,Jeffrey | Partner/Principal | 26 Oct 2023 | Tax Consulting | Call to discuss rollforward of fixed asset tax basis from 2022 tax return workpapers. L. Harvey, E. Sapir, M. Flashner, O. Wasserman, A. Steger, J. Hill. |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------|--|
| Sapir,Eric | Executive Director | 26 Oct 2023 | Tax Consulting | Call to discuss rollforward of fixed asset tax basis from 2022 tax return workpapers. L. Harvey, E. Sapir, M. Flashner, O. Wasserman, A. Steger, J. Hill. |
| Shwartz,Yoav | Partner | 26 Oct 2023 | Tax Consulting | Review and amendments to the 8275 disclosure |
| Sapir,Eric | Executive Director | 30 Oct 2023 | Tax Consulting | Review updated intercompany information provided by the Company regarding DeFi balances. |
| Shwartz,Yoav | Partner | 30 Oct 2023 | Tax Consulting | Reviewing materials received from audit team in Israel in connection with US federal income tax for 2021-2022 and provide guidelines to EY Israel's compliance team. |
| Harvey,Elizabeth | Partner/Principal | 31 Oct 2023 | Tax Consulting | Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EYIsrael - Y. Shwartz, A. Chenchinski, I. Hagay. |
| Hill,Jeffrey | Partner/Principal | 31 Oct 2023 | Tax Consulting | Call to discuss US-UK intercompany balances and transactions between the US and UK entities. EY E. Sapir and J. Hill. Andersen: D. Seymour, Z. Wyatt, and H. Griffiths. |
| Hill,Jeffrey | Partner/Principal | 31 Oct 2023 | Tax Consulting | Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EYIsrael - Y. Shwartz, A. Chenchinski, I. Hagay. |
| Sapir,Eric | Executive Director | 31 Oct 2023 | Tax Consulting | Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EYIsrael - Y. Shwartz, A. Chenchinski, I. Hagay. |
| Sapir,Eric | Executive Director | 31 Oct 2023 | Tax Consulting | Call to discuss US-UK intercompany balances and transactions between the US and UK entities. EY E. Sapir and J. Hill. Andersen: D. Seymour, Z. Wyatt, and H. Griffiths. |
| Shwartz,Yoav | Partner/Principal | 31 Oct 2023 | Tax Consulting | Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay. |
| Shwartz,Yoav | Partner/Principal | 02 Nov 2023 | Tax Consulting | Review of queries with regards to foreign subsidiary activity and intercompany payments in connection with US withholding tax risks |
| Shwartz,Yoav | Partner/Principal | 02 Nov 2023 | Tax Consulting | Advise and review specific items relating to the calculation of Celsius Mining LLC's tax basis in select assets |
| Harvey,Elizabeth | Partner/Principal | 06 Nov 2023 | Tax Consulting | Reviewing updated intercompany account balances |
| Sapir,Eric | Executive Director | 06 Nov 2023 | Tax Consulting | Call to discuss US/UK intercompany account restructuring alternatives. EY: E. Sapir. Andersen: Z. Wyatt, H. Griffiths, and D. Seymour. |
| Shwartz,Yoav | Partner/Principal | 06 Nov 2023 | Tax Consulting | Review of W-8-BEN queries and US withholding tax questions from Celsius (J. Morgan) |

Tax Consulting / Federal Tax Service

| Name | Title | Date | Project Category | Description | |
|------------------|--------------------|-------------|------------------|--|--|
| Harvey,Elizabeth | Partner/Principal | 07 Nov 2023 | Tax Consulting | Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Shwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears | |
| Hill,Jeffrey | Partner/Principal | 07 Nov 2023 | Tax Consulting | Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Shwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears | |
| Sapir,Eric | Executive Director | 07 Nov 2023 | Tax Consulting | Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Shwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears | |
| Shwartz,Yoav | Partner/Principal | 07 Nov 2023 | Tax Consulting | Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Shwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears | |
| Shwartz,Yoav | Partner/Principal | 08 Nov 2023 | Tax Consulting | Continuing to provide responses and analysis with regards to W-8-BEN queries and withholding tax questions from J. Morgan | |
| | | | | Total | |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------|--------------------|-------------|------------------------------|---|
| Flagg,Nancy A. | Executive Director | 21 Jul 2022 | State and Local Tax Services | Reviewing client organization chart for scoping next steps. |
| Flagg,Nancy A. | Executive Director | 21 Jul 2022 | State and Local Tax Services | Review and save returns from EY Israel to understand state footprint for noticing suitability review and bankruptcy claim purposes |
| Flagg,Nancy A. | Executive Director | 25 Jul 2022 | State and Local Tax Services | EY internal call to review client information and returns to prepare for client kick-off call. EY attendees: N. Flagg, K. Gatt |
| Flagg,Nancy A. | Executive Director | 25 Jul 2022 | State and Local Tax Services | Call with client (L. Koren, J. Morgan) and K&E (A. Sexton, S. Cantor) to discuss state tax footprint, scope of work and next steps |
| Flagg,Nancy A. | Executive Director | 25 Jul 2022 | State and Local Tax Services | Review additional client information from Factiva. |
| Gatt,Katie | Senior Manager | 25 Jul 2022 | State and Local Tax Services | EY internal call to review client information and returns to prepare for client kick-off call. EY attendees: N. Flagg, K. Gatt |
| Flagg,Nancy A. | Executive Director | 28 Jul 2022 | State and Local Tax Services | Review historical state tax information provided by EY to the Client. |
| Flagg,Nancy A. | Executive Director | 28 Jul 2022 | State and Local Tax Services | Emails regarding sales and use tax project status and next steps. |
| Flagg,Nancy A. | Executive Director | 01 Aug 2022 | State and Local Tax Services | EY Indirect tax project status call. EY - N. Flagg, K. Gatt, M. Musano |
| Flagg,Nancy A. | Executive Director | 01 Aug 2022 | State and Local Tax Services | Emails regarding sales and use tax next steps |
| Flagg,Nancy A. | Executive Director | 01 Aug 2022 | State and Local Tax Services | Email reply to A. Sexton related to client call. |
| Flagg,Nancy A. | Executive Director | 01 Aug 2022 | State and Local Tax Services | Call to discuss sales/use tax exposure estimate and open information. EY - N. Flagg, K. Gatt, L. Harvey, E., Sapir. K&E - A. Sexton, S. Cantor. |
| Flagg,Nancy A. | Executive Director | 01 Aug 2022 | State and Local Tax Services | Review next steps from sales/use tax call with K&E. |
| Flagg,Nancy A. | Executive Director | 01 Aug 2022 | State and Local Tax Services | Provide Kirkland with Celsius property tax profile info and reply to K&E A.Sexton property tax questions |
| Flagg,Nancy A. | Executive Director | 01 Aug 2022 | State and Local Tax Services | Review purchase cost info from Celsius J.Morgan in preparation for client call |
| Gatt,Katie | Senior Manager | 01 Aug 2022 | State and Local Tax Services | EY Indirect tax project status call. EY - N. Flagg, K. Gatt, M. Musano |
| Gatt,Katie | Senior Manager | 01 Aug 2022 | State and Local Tax Services | Call to discuss sales/use tax exposure estimate and open information. EY - N. Flagg, K. Gatt, L. Harvey, E., Sapir. K&E - A. Sexton, S. Cantor. |
| Harvey,Elizabeth | Partner | 01 Aug 2022 | State and Local Tax Services | Call to discuss sales/use tax exposure estimate and open information. EY - N. Flagg, K. Gatt, L. Harvey, E., Sapir. K&E - A. Sexton, S. Cantor. |
| Lubic,Jacob | Staff/Assistant | 01 Aug 2022 | State and Local Tax Services | Review Celsius sales/use tax information and scope for onboarding. |
| Musano, Matt | Senior Manager | 01 Aug 2022 | State and Local Tax Services | EY Indirect tax project status call. EY - N. Flagg, K. Gatt, M. Musano |
| Sapir,Eric | Executive Director | 01 Aug 2022 | State and Local Tax Services | Call to discuss sales/use tax exposure estimate and open information. EY - N. Flagg, K. Gatt, L. Harvey, E., Sapir. K&E - A. Sexton, S. Cantor. |
| Flagg,Nancy A. | Executive Director | 02 Aug 2022 | State and Local Tax Services | Email to Steven Cantor at Kirkland to obtain current noticing list |
| Flagg,Nancy A. | Executive Director | 02 Aug 2022 | State and Local Tax Services | Call to discuss Celsius sales and use tax items - Discussed today: Locations of storage and deployment of rigs/other fixed assets, existing and pending exemptions, and potential sales and use tax exposure as a result; potential personal property tax exposure and anticipated issues; next steps to notify jurisdictions of bankruptcy filing. EY Attendees: N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren; Kirkland Attendee: S. Cantor |
| Gatt,Katie | Senior Manager | 02 Aug 2022 | State and Local Tax Services | Call to discuss Celsius sales and use tax items - Discussed today: Locations of storage and deployment of rigs/other fixed assets, existing and pending exemptions, and potential sales and use tax exposure as a result; potential personal property tax exposure and anticipated issues; next steps to notify jurisdictions of bankruptcy filing. EY Attendees: N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren; Kirkland Attendee: S. Cantor |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|------------------------------|---|
| Lubic,Jacob | Staff/Assistant | 02 Aug 2022 | State and Local Tax Services | Call to discuss Celsius sales and use tax items - Discussed today: Locations of storage and deployment of rigs/other fixed assets, existing and pending exemptions, and potential sales and use tax exposure as a result; potential personal property tax exposure and anticipated issues; next steps to notify jurisdictions of bankruptcy filing. EY Attendees: N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren; Kirkland Attendee: S. Cantor |
| Lubic,Jacob | Staff/Assistant | 02 Aug 2022 | State and Local Tax Services | Follow-up correspondence to recap today's sales and use tax meeting |
| Thompson,Jeffrey Allen | Executive Director | 02 Aug 2022 | State and Local Tax Services | Reviewed data provided by Client and EY bankruptcy team in preparation for Georgia sales and use tax data exemption call with client. Data review included listing of fixed assets purchased for use at Georgia facilities. Performed research of relevant Georgia sales and use tax exemption statutes. |
| Flagg,Nancy A. | Executive Director | 03 Aug 2022 | State and Local Tax Services | Call to discuss Celsius GA sales and use tax items - Discussed today: Details of rigs purchased from overseas that are being stored in Georgia ("GA"), deployed in GA, and/or transferred to other states and potential GA sales and use tax exposure as a result; existing sales tax exemption in GA and next steps to receive more exemption certificates as needed; GA sales tax registration status and potential filing compliance issues as they may relate to being granted future GA sales tax exemption certificates. EY Attendees: J. Thompson, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren |
| Gatt,Katie | Senior Manager | 03 Aug 2022 | State and Local Tax Services | Call to discuss Celsius GA sales and use tax items - Discussed today: Details of rigs purchased from overseas that are being stored in Georgia ("GA"), deployed in GA, and/or transferred to other states and potential GA sales and use tax exposure as a result; existing sales tax exemption in GA and next steps to receive more exemption certificates as needed; GA sales tax registration status and potential filing compliance issues as they may relate to being granted future GA sales tax exemption certificates. EY Attendees: J. Thompson, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren |
| Lubic,Jacob | Staff/Assistant | 03 Aug 2022 | State and Local Tax Services | Call to discuss Celsius GA sales and use tax items - Discussed today: Details of rigs purchased from overseas that are being stored in Georgia ("GA"), deployed in GA, and/or transferred to other states and potential GA sales and use tax exposure as a result; existing sales tax exemption in GA and next steps to receive more exemption certificates as needed; GA sales tax registration status and potential filing compliance issues as they may relate to being granted future GA sales tax exemption certificates. EY Attendees: J. Thompson, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren |
| Lubic,Jacob | Staff/Assistant | 03 Aug 2022 | State and Local Tax Services | Follow-up correspondence to recap today's Georgia sales and use tax meeting and distribute notes from meeting for EY team's retention |
| Thompson,Jeffrey Allen | Executive Director | 03 Aug 2022 | State and Local Tax Services | Call to discuss Celsius GA sales and use tax items - Discussed today: Details of rigs purchased from overseas that are being stored in Georgia ("GA"), deployed in GA, and/or transferred to other states and potential GA sales and use tax exposure as a result; existing sales tax exemption in GA and next steps to receive more exemption certificates as needed; GA sales tax registration status and potential filing compliance issues as they may relate to being granted future GA sales tax exemption certificates. EY Attendees: J. Thompson, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren |
| Flagg,Nancy A. | Executive Director | 04 Aug 2022 | State and Local Tax Services | Pennsylvania sales/use tax discussion with the Client . EY - N. Flagg, K. Gatt. Company - L. Koren, J. Morgan. |
| Gatt,Katie | Senior Manager | 04 Aug 2022 | State and Local Tax Services | Pennsylvania sales/use tax discussion with the Client . EY - N. Flagg, K. Gatt. Company - L. Koren, J. Morgan. |
| Thompson,Jeffrey Allen | Executive Director | 08 Aug 2022 | State and Local Tax Services | Review of email received from client J. Morgan related to Georgia sales tax exemptions, preparing an email to client J. Morgan noting the research results and responding to J. Morgan followup questions. |
| Gatt,Katie | Senior Manager | 11 Aug 2022 | State and Local Tax Services | Call to discuss Celsius Texas sales and use tax items. Discussed today: Potential sales tax exemptions for equipment temporarily stored in TX facilities; Data Center exemption requirements and action steps; utilization of purchasing companies and leasing companies to reduce the impact of tax exposure; operational considerations relative to purchase and leasing company deployment. EY Attendees: R. Wehr, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren, J. Fan, P. Quinn |
| Lubic,Jacob | Staff/Assistant | 11 Aug 2022 | State and Local Tax Services | Call to discuss Celsius Texas sales and use tax items. Discussed today: Potential sales tax exemptions for equipment temporarily stored in TX facilities; Data Center exemption requirements and action steps; utilization of purchasing companies and leasing companies to reduce the impact of tax exposure; operational considerations relative to purchase and leasing company deployment. EY Attendees: R. Wehr, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren, J. Fan, P. Quinn |
| Lubic,Jacob | Staff/Assistant | 11 Aug 2022 | State and Local Tax Services | Revising and circulating notes from today's Texas sales tax meeting |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|------------------------------|---|
| Wehr,Robert W | Senior Manager | 11 Aug 2022 | State and Local Tax Services | Preparation for client call including review of prior call notes and research of Texas sales and use tax voluntary disclosure options and/or exemptions that can potentially align with digital mining industry |
| Wehr,Robert W | Senior Manager | 11 Aug 2022 | State and Local Tax Services | Call to discuss Celsius Texas sales and use tax items. Discussed today: Potential sales tax exemptions for equipment temporarily stored in TX facilities; Data Center exemption requirements and action steps; utilization of purchasing companies and leasing companies to reduce the impact of tax exposure; operational considerations relative to purchase and leasing company deployment. EY Attendees: R. Wehr, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren, J. Fan, P. Quinn |
| Hill,Jeanne L. | Senior Manager | 15 Aug 2022 | State and Local Tax Services | Research Pennsylvania sales and use tax exemptions that can potentially align with digital mining industry and potential voluntary disclosure applicability |
| Thompson,Jeffrey Allen | Executive Director | 17 Aug 2022 | State and Local Tax Services | Review of email received from client J. Morgan and respond to J. Morgan via phone call. Answered the client's questions and responded to a few additional inquiries not included in the initial email. |
| Hill,Jeanne L. | Senior Manager | 19 Aug 2022 | State and Local Tax Services | Call with client J. Morgan and research after call in followup to client's questions. |
| Flagg,Nancy A. | Executive Director | 25 Aug 2022 | State and Local Tax Services | Request client project status update from EY H. LeClair |
| Flagg,Nancy A. | Executive Director | 25 Aug 2022 | State and Local Tax Services | Emails with EY team to both provide and request project status updates |
| Flagg,Nancy A. | Executive Director | 25 Aug 2022 | State and Local Tax Services | EY internal call to discuss Pennsylvania sales and use tax project status. EY attendees: N. Flagg, Jeanne Hill |
| Hill,Jeanne L. | Senior Manager | 25 Aug 2022 | State and Local Tax Services | EY internal call to discuss Pennsylvania sales and use tax project status. EY attendees: N. Flagg, Jeanne Hill |
| Flagg,Nancy A. | Executive Director | 05 Sep 2022 | State and Local Tax Services | Review and reply to J. Morgan (Celsius) regarding Georgia exemption and request confirmation of retroactivity |
| Flagg,Nancy A. | Executive Director | 06 Sep 2022 | State and Local Tax Services | Arrange Georgia personal property tax call per J. Morgan (Celsius) request |
| Flagg,Nancy A. | Executive Director | 06 Sep 2022 | State and Local Tax Services | Review and provide J. Rash with client location and equipment purchase information to prepare for client property tax call |
| Flagg,Nancy A. | Executive Director | 06 Sep 2022 | State and Local Tax Services | Review sales and use tax liability calculation revisions required for Georgia and provide update to Kirkland team |
| Rash,Jeffrey B | Executive Director | 07 Sep 2022 | State and Local Tax Services | Review schedule of mining equipment placed into service during calendar year 2021 in Georgia and calculate potential property tax exposure. |
| Flagg,Nancy A. | Executive Director | 08 Sep 2022 | State and Local Tax Services | email to EY H. LeClair to coordinate pre-petition sales and use tax liability analysis and to request breakout of pre and post-petition tax calculations |
| Flagg,Nancy A. | Executive Director | 09 Sep 2022 | State and Local Tax Services | Meeting to discuss potential Georgia Personal Property Tax exposure and other relevant tax matters- Discussed today: EY Georgia personal property tax calculation; updates to be made for other personal property tax calculations; Texas transformers and the reporting requirements for 2022; bankruptcy matters for noticing jurisdictions and employment tax jurisdictions to include in noticing; potential movement of fixed assets to Pennsylvania and related tax considerations; registration issues for various states. EY Attendees: J. Rash (0.5 hours), N. Flagg (1.5 hours), K. Gatt (0.5 hours), J. Lubic (1.1 hours); Celsius Attendee: J. Morgan (1.5 hours) |
| Flagg,Nancy A. | Executive Director | 09 Sep 2022 | State and Local Tax Services | Send advance Celsius information to EY team to prepare for the client noticing call next week |
| Gatt,Katie | Senior Manager | 09 Sep 2022 | State and Local Tax Services | Meeting to discuss potential Georgia Personal Property Tax exposure and other relevant tax matters- Discussed today: EY Georgia personal property tax calculation; updates to be made for other personal property tax calculations; Texas transformers and the reporting requirements for 2022; bankruptcy matters for noticing jurisdictions and employment tax jurisdictions to include in noticing; potential movement of fixed assets to Pennsylvania and related tax considerations; registration issues for various states. EY Attendees: J. Rash (0.5 hours), N. Flagg (1.5 hours), K. Gatt (0.5 hours), J. Lubic (1.1 hours); Celsius Attendee: J. Morgan (1.5 hours) |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|------------------------------|--|
| Lubic,Jacob | Staff/Assistant | 09 Sep 2022 | State and Local Tax Services | Meeting to discuss potential Georgia Personal Property Tax exposure and other relevant tax matters- Discussed today: EY Georgia personal property tax calculation; updates to be made for other personal property tax calculations; Texas transformers and the reporting requirements for 2022; bankruptcy matters for noticing jurisdictions and employment tax jurisdictions to include in noticing; potential movement of fixed assets to Pennsylvania and related tax considerations; registration issues for various states. EY Attendees: J. Rash (0.5 hours), N. Flagg (1.5 hours), K. Gatt (0.5 hours), J. Lubic (1.1 hours); Celsius Attendee: J. Morgan (1.5 hours) |
| Rash,Jeffrey B | Executive Director | 09 Sep 2022 | State and Local Tax Services | Meeting to discuss potential Georgia Personal Property Tax exposure and other relevant tax matters- Discussed today: EY Georgia personal property tax calculation; updates to be made for other personal property tax calculations; Texas transformers and the reporting requirements for 2022; bankruptcy matters for noticing jurisdictions and employment tax jurisdictions to include in noticing; potential movement of fixed assets to Pennsylvania and related tax considerations; registration issues for various states. EY Attendees: J. Rash (0.5 hours), N. Flagg (1.5 hours), K. Gatt (0.5 hours), J. Lubic (1.1 hours); Celsius Attendee: J. Morgan (1.5 hours) |
| Flagg,Nancy A. | Executive Director | 11 Sep 2022 | State and Local Tax Services | review and send current tax noticing list to J. Morgan and L. Koren for Tuesday call and advise Kirkland of call and indications of additional noticing requirements |
| Flagg,Nancy A. | Executive Director | 12 Sep 2022 | State and Local Tax Services | Call to discuss Pennsylvania sales and use tax exposure related to rigs. Discussed today: potential shipping of used rigs from Georgia to Pennsylvania and the related potential sales tax considerations; process for filing a voluntary disclosure with Pennsylvania and the course of events that would follow; other discussions related to sales and use tax and personal property tax status in Georgia, Texas, and North Carolina; potential utilization of implementing the traditional procurement/leasing company structure for rigs and mining equipment across all operating states; bankruptcy noticing follow-ups. EY Attendees: Jeanne. Hill, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren |
| Flagg,Nancy A. | Executive Director | 12 Sep 2022 | State and Local Tax Services | Pennsylvania desk project and voluntary disclosure call followups |
| Flagg,Nancy A. | Executive Director | 12 Sep 2022 | State and Local Tax Services | Update on Georgia exemptions and on Sales & Use Tax prepetition assessment to Kirkland |
| Gatt,Katie | Senior Manager | 12 Sep 2022 | State and Local Tax Services | Call to discuss Pennsylvania sales and use tax exposure related to rigs. Discussed today: potential shipping of used rigs from Georgia to Pennsylvania and the related potential sales tax considerations; process for filing a voluntary disclosure with Pennsylvania and the course of events that would follow; other discussions related to sales and use tax and personal property tax status in Georgia, Texas, and North Carolina; potential utilization of implementing the traditional procurement/leasing company structure for rigs and mining equipment across all operating states; bankruptcy noticing follow-ups. EY Attendees: Jeanne. Hill, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren |
| Hill,Jeanne L. | Senior Manager | 12 Sep 2022 | State and Local Tax Services | Call to discuss Pennsylvania sales and use tax exposure related to rigs. Discussed today: potential shipping of used rigs from Georgia to Pennsylvania and the related potential sales tax considerations; process for filing a voluntary disclosure with Pennsylvania and the course of events that would follow; other discussions related to sales and use tax and personal property tax status in Georgia, Texas, and North Carolina; potential utilization of implementing the traditional procurement/leasing company structure for rigs and mining equipment across all operating states; bankruptcy noticing follow-ups. EY Attendees: Jeanne. Hill, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren |
| Lubic,Jacob | Staff/Assistant | 12 Sep 2022 | State and Local Tax Services | Call to discuss Pennsylvania sales and use tax exposure related to rigs. Discussed today: potential shipping of used rigs from Georgia to Pennsylvania and the related potential sales tax considerations; process for filing a voluntary disclosure with Pennsylvania and the course of events that would follow; other discussions related to sales and use tax and personal property tax status in Georgia, Texas, and North Carolina; potential utilization of implementing the traditional procurement/leasing company structure for rigs and mining equipment across all operating states; bankruptcy noticing follow-ups. EY Attendees: Jeanne. Hill, N. Flagg, K. Gatt, J. Lubic; Celsius Attendees: J. Morgan, L. Koren |
| Rash,Jeffrey B | Executive Director | 12 Sep 2022 | State and Local Tax Services | Review e-mail from client requesting 2022 property tax value calculation and to revise tax estimates based on updated location info. Provide personal property rendition forms for locations in Georgia, Kentucky and North Carolina. |
| Wehr,Robert W | Senior Manager | 12 Sep 2022 | State and Local Tax Services | Call with J. Morgan (Celsius) to discuss Texas voluntary disclosure options, Leasing company options, and direct pay application items |
| Flagg,Nancy A. | Executive Director | 13 Sep 2022 | State and Local Tax Services | Review original noticing list to prepare for noticing call with client |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-----------------|--------------------|-------------|------------------------------|--|
| Flagg,Nancy A. | Executive Director | 13 Sep 2022 | State and Local Tax Services | Call to review current noticing list and necessary next steps for Celsius bankruptcy-Discussed today: current listing of tax jurisdictions to notice of bankruptcy; considerations to be made for noticing additional state and local jurisdictions as they relate to income, sales and use, personal property, and payroll tax types; specific payroll tax considerations related to locations of employees and officers, third party (Insperity) responsibilities for withholding and remitting payroll taxes, and Celsius responsibilities for appropriate filings with respect to noticing jurisdictions; income sources and location information for each relevant entity to determine which debtor entities have exposure to relevant tax types for purposes of noticing jurisdictions; status of Israel entity as a non-debtor and its exclusion from noticing list. EY Attendees: N. Flagg, K. Gatt,J. Lubic; Celsius attendees: J. Morgan, L. Koren |
| Flagg,Nancy A. | Executive Director | 13 Sep 2022 | State and Local Tax Services | Provide client's background info on payroll processing to K. Lowery (EY) and R. Ferrari (EY) to request EY employment tax resource per client request |
| Gatt,Katie | Senior Manager | 13 Sep 2022 | State and Local Tax Services | Call to review current noticing list and necessary next steps for Celsius bankruptcy-Discussed today: current listing of tax jurisdictions to notice of bankruptcy; considerations to be made for noticing additional state and local jurisdictions as they relate to income, sales and use, personal property, and payroll tax types; specific payroll tax considerations related to locations of employees and officers, third party (Insperity) responsibilities for withholding and remitting payroll taxes, and Celsius responsibilities for appropriate filings with respect to noticing jurisdictions; income sources and location information for each relevant entity to determine which debtor entities have exposure to relevant tax types for purposes of noticing jurisdictions; status of Israel entity as a non-debtor and its exclusion from noticing list. EY Attendees: N. Flagg, K. Gatt,J. Lubic; Celsius attendees: J. Morgan, L. Koren |
| Lubic,Jacob | Staff/Assistant | 13 Sep 2022 | State and Local Tax Services | Call to review current noticing list and necessary next steps for Celsius bankruptcy-Discussed today: current listing of tax jurisdictions to notice of bankruptcy; considerations to be made for noticing additional state and local jurisdictions as they relate to income, sales and use, personal property, and payroll tax types; specific payroll tax considerations related to locations of employees and officers, third party (Insperity) responsibilities for withholding and remitting payroll taxes, and Celsius responsibilities for appropriate filings with respect to noticing jurisdictions; income sources and location information for each relevant entity to determine which debtor entities have exposure to relevant tax types for purposes of noticing jurisdictions; status of Israel entity as a non-debtor and its exclusion from noticing list. EY Attendees: N. Flagg, K. Gatt,J. Lubic; Celsius attendees: J. Morgan, L. Koren |
| Lubic,Jacob | Staff/Assistant | 13 Sep 2022 | State and Local Tax Services | Finalize and circulate notes and next steps from yesterday's Pennsylvania sales and use tax meeting |
| Lubic,Jacob | Staff/Assistant | 13 Sep 2022 | State and Local Tax Services | Draft and circulate meeting notes and next steps from bankruptcy noticing review call |
| DiPalma,Vincent | Manager | 14 Sep 2022 | State and Local Tax Services | Intro call with internal EY team to discuss next steps on project from an Employment Tax reconciliation perspective. Attendees: V. DiPalma, N. Flagg, R. Ferrari and K. Gatt |
| DiPalma,Vincent | Manager | 14 Sep 2022 | State and Local Tax Services | Call with J.Morgan from Celsius regarding employment tax issues that need to be addressed. EY attendees: N. Flagg, V. DiPalma |
| Ferrari,Richard | Partner | 14 Sep 2022 | State and Local Tax Services | Intro call with internal EY team to discuss next steps on project from an Employment Tax reconciliation perspective. Attendees: V. DiPalma, N. Flagg, R. Ferrari and K. Gatt |
| Flagg,Nancy A. | Executive Director | 14 Sep 2022 | State and Local Tax Services | Intro call with internal EY team to discuss next steps on project from an Employment Tax reconciliation perspective. Attendees: V. DiPalma, N. Flagg, R. Ferrari and K. Gatt |
| Flagg,Nancy A. | Executive Director | 14 Sep 2022 | State and Local Tax Services | Call with J.Morgan from Celsius regarding employment tax issues that need to be addressed. EY attendees: N. Flagg, V. DiPalma |
| Flagg,Nancy A. | Executive Director | 14 Sep 2022 | State and Local Tax Services | Email to J. Morgan (Celsius) to introduce and align V. DiPalma (EY) |
| Flagg,Nancy A. | Executive Director | 14 Sep 2022 | State and Local Tax Services | Update Kirkland on payroll tax review status and next steps in process |
| Flagg,Nancy A. | Executive Director | 14 Sep 2022 | State and Local Tax Services | Review Pennsylvania voluntary disclosure agreement statement of work format and quality requirements per EY quality guidelines |
| Flagg,Nancy A. | Executive Director | 14 Sep 2022 | State and Local Tax Services | Arrange timing and content of payroll tax update call with J. Morgan (Celsius) |
| Gatt,Katie | Senior Manager | 14 Sep 2022 | State and Local Tax Services | Intro call with internal EY team to discuss next steps on project from an Employment Tax reconciliation perspective. Attendees: V. DiPalma, N. Flagg, R. Ferrari and K. Gatt |
| DiPalma,Vincent | Manager | 15 Sep 2022 | State and Local Tax Services | Prepare for call with Insperity; compile issues to confirm and additional questions to ask per matrix review |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-----------------|--------------------|-------------|------------------------------|--|
| DiPalma,Vincent | Manager | 15 Sep 2022 | State and Local Tax Services | Employment tax call with Celsius and Insuperity (Celsius' Professional Employing Organization) to discuss payroll and employment tax services provided and additional questions relative to the bankruptcy process and noticing requirements. Celsius attendees: J. Morgan, Tammi Walsh (HR Ops SR), Patrick Draper (payroll), Trunshedda (CHRO); Insuperity attendees: Dana Gulino - Account Executive, Cathy Mowry - Employment Tax advisor, Andrew Ciriello (A&M) |
| Flagg,Nancy A. | Executive Director | 15 Sep 2022 | State and Local Tax Services | Provide EY V. DiPalma with a list of payroll tax known issues and questions from bankruptcy perspective in support of his upcoming call with Insuperity |
| Flagg,Nancy A. | Executive Director | 15 Sep 2022 | State and Local Tax Services | Review update from V. DiPalma on outcome of the payroll tax call with Insuperity and next steps |
| DiPalma,Vincent | Manager | 16 Sep 2022 | State and Local Tax Services | Summarize call notes from Insuperity discussion along with proposed next steps and send update to EY N. Flagg. |
| Flagg,Nancy A. | Executive Director | 16 Sep 2022 | State and Local Tax Services | Update EY team on sales and use tax project status and next steps |
| Flagg,Nancy A. | Executive Director | 16 Sep 2022 | State and Local Tax Services | Extend request to EY H. LeClair's sales and use tax leadership team to determine if there are any files and product bankruptcy work product available for purpose of integrating that work product into current sales and use tax work. |
| Flagg,Nancy A. | Executive Director | 19 Sep 2022 | State and Local Tax Services | Call to discuss Celsius open tax items. Discussed today: pricing plan updates that need made for new EY finance requirements; 30-day code and PACE status; review of fee-app information requested during prior week. Attendees: N. Flagg, K. Gatt, J. Lubic |
| Flagg,Nancy A. | Executive Director | 19 Sep 2022 | State and Local Tax Services | Request Texas sales and use project update from EY R. Wehr |
| Flagg,Nancy A. | Executive Director | 19 Sep 2022 | State and Local Tax Services | Followup with EY V. DiPalma to inquire if Insuperity payroll confirmation email has been received |
| Gatt,Katie | Senior Manager | 19 Sep 2022 | State and Local Tax Services | Call to discuss Celsius open tax items. Discussed today: pricing plan updates that need made for new EY finance requirements; 30-day code and PACE status; review of fee-app information requested during prior week. Attendees: N. Flagg, K. Gatt, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 19 Sep 2022 | State and Local Tax Services | Call to discuss Celsius open tax items. Discussed today: pricing plan updates that need made for new EY finance requirements; 30-day code and PACE status; review of fee-app information requested during prior week. Attendees: N. Flagg, K. Gatt, J. Lubic |
| Flagg,Nancy A. | Executive Director | 20 Sep 2022 | State and Local Tax Services | Review Insuperity payroll call update from EY V. DiPalma and summarize status for update to Kirkland |
| Flagg,Nancy A. | Executive Director | 20 Sep 2022 | State and Local Tax Services | Request and set call with EY Texas State desk to review Texas sales and use tax liability open items |
| Flagg,Nancy A. | Executive Director | 20 Sep 2022 | State and Local Tax Services | Internal EY call with E. Marengo to onboard into sales and use tax role previously served by H. LeClaire and update him on Celsius project status and next steps required. EY attendees: N. Flagg, E. Marengo, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 20 Sep 2022 | State and Local Tax Services | Internal EY call with E. Marengo to onboard into sales and use tax role previously served by H. LeClaire and update him on Celsius project status and next steps required. EY attendees: N. Flagg, E. Marengo, J. Lubic |
| Marengo,Eli | Senior Manager | 20 Sep 2022 | State and Local Tax Services | Internal EY call with E. Marengo to onboard into sales and use tax role previously served by H. LeClaire and update him on Celsius project status and next steps required. EY attendees: N. Flagg, E. Marengo, J. Lubic |
| Flagg,Nancy A. | Executive Director | 21 Sep 2022 | State and Local Tax Services | Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marengo regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters |
| Gatt,Katie | Senior Manager | 21 Sep 2022 | State and Local Tax Services | Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marengo regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters |
| Lubic,Jacob | Staff/Assistant | 21 Sep 2022 | State and Local Tax Services | Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marengo regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters |
| Marengo,Eli | Senior Manager | 21 Sep 2022 | State and Local Tax Services | Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marengo regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters |
| Wehr,Robert W | Senior Manager | 21 Sep 2022 | State and Local Tax Services | Preparation for update call including review of project notes and Texas options for reporting use tax in context of non-registered consumer use tax vs voluntary disclosure |
| Wehr,Robert W | Senior Manager | 21 Sep 2022 | State and Local Tax Services | Internal EY call with J. Lubic, N. Flagg, K. Gatt, R. Wehr, and E. Marengo regarding Texas sales and use tax calculation status and new bankruptcy updates that will impact sales and use tax matters |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|------------------------------|--|
| Flagg,Nancy A. | Executive Director | 23 Sep 2022 | State and Local Tax Services | Evaluate and document status and next steps for each state's sales and use tax and payroll tax workstreams |
| Flagg,Nancy A. | Executive Director | 26 Sep 2022 | State and Local Tax Services | Prepare for EY sales and use tax status call today and circulate updated liability analysis |
| Flagg,Nancy A. | Executive Director | 26 Sep 2022 | State and Local Tax Services | EY internal call to connect on open Celsius Sales and Use tax questions. Discussed today: J. Morgan's (Celsius) latest sales tax liability calculation and updates from prior calculation driven by changes in computed Georgia, Pennsylvania, and Texas liabilities; application of Georgia sales tax exemption; open questions related to J. Morgan's (Celsius) reduction in Pennsylvania and Texas estimated liabilities; prior discussions with the company related to sales and use tax liabilities prior to EY Bankruptcy team's involvement; confirm no prior discussions related to value-added tax; potential recovery of H. LeClair's Celsius files and correspondence for future reference. EY Attendees: N. Flagg, J. Hill, J. Lubic |
| Hill,Jeanne L. | Senior Manager | 26 Sep 2022 | State and Local Tax Services | Take inventory of Pennsylvania sales and use tax open items to prepare for today's EY internal call and place call to Pennsylvania Department of Revenue to inquire on a no-name basis if digital crypto mining is currently defined as manufacturing per the Pennsylvania manufacturing exemption statute |
| Hill,Jeanne L. | Senior Manager | 26 Sep 2022 | State and Local Tax Services | EY internal call to connect on open Celsius Sales and Use tax questions. Discussed today: J. Morgan's (Celsius) latest sales tax liability calculation and updates from prior calculation driven by changes in computed Georgia, Pennsylvania, and Texas liabilities; application of Georgia sales tax exemption; open questions related to J. Morgan's (Celsius) reduction in Pennsylvania and Texas estimated liabilities; prior discussions with the company related to sales and use tax liabilities prior to EY Bankruptcy team's involvement; confirm no prior discussions related to value-added tax; potential recovery of H. LeClair's Celsius files and correspondence for future reference. EY Attendees: N. Flagg, J. Hill, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 26 Sep 2022 | State and Local Tax Services | EY internal call to connect on open Celsius Sales and Use tax questions. Discussed today: J. Morgan's (Celsius) latest sales tax liability calculation and updates from prior calculation driven by changes in computed Georgia, Pennsylvania, and Texas liabilities; application of Georgia sales tax exemption; open questions related to J. Morgan's (Celsius) reduction in Pennsylvania and Texas estimated liabilities; prior discussions with the company related to sales and use tax liabilities prior to EY Bankruptcy team's involvement; confirm no prior discussions related to value-added tax; potential recovery of H. LeClair's Celsius files and correspondence for future reference. EY Attendees: N. Flagg, J. Hill, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 26 Sep 2022 | State and Local Tax Services | Draft and circulate notes from today's Sales & Use Tax connect call |
| Flagg,Nancy A. | Executive Director | 27 Sep 2022 | State and Local Tax Services | Draft sales and use tax liability spreadsheet questions for J. Morgan (Celsius) |
| Buonaguro,Paul | Manager | 30 Sep 2022 | State and Local Tax Services | Draft Celsius Pennsylvania voluntary disclosure for Use Tax for EY Jeanne Hill review |
| Flagg,Nancy A. | Executive Director | 30 Sep 2022 | State and Local Tax Services | EY internal call to discuss open tax items and assign next steps. EY attendees: N. Flagg and K. Gatt |
| Gatt,Katie | Senior Manager | 30 Sep 2022 | State and Local Tax Services | EY internal call to discuss open tax items and assign next steps. EY attendees: N. Flagg and K. Gatt |
| Flagg,Nancy A. | Executive Director | 03 Oct 2022 | State and Local Tax Services | Followup with EY V. DiPalma to inquire if Insperity payroll tax reply has been received |
| Flagg,Nancy A. | Executive Director | 10 Oct 2022 | State and Local Tax Services | Review Examiner request from Kirkland S. Cantor and reply |
| Flagg,Nancy A. | Executive Director | 10 Oct 2022 | State and Local Tax Services | Extend information on Examiner request to EY team members for input |
| Flagg,Nancy A. | Executive Director | 10 Oct 2022 | State and Local Tax Services | Review information from J. Morgan (Celsius) for Examiner request |
| Flagg,Nancy A. | Executive Director | 10 Oct 2022 | State and Local Tax Services | Additional emails and followups on Examiner request with EY team, Kirkland and J. Morgan |
| Flagg,Nancy A. | Executive Director | 11 Oct 2022 | State and Local Tax Services | EY team call with Celsius J. Morgan to clarify and update sales and use tax liability information by state; EY Attendees: K. Gatt and N.Flagg |
| Flagg,Nancy A. | Executive Director | 11 Oct 2022 | State and Local Tax Services | Communicate with EY state tax desks to arrange multi-state calls today with J. Morgan (Celsius) |
| Flagg,Nancy A. | Executive Director | 11 Oct 2022 | State and Local Tax Services | Call with Celsius J. Morgan to discuss Pennsylvania voluntary disclosure. EY Attendees: N. Flagg and J. Hill |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|------------------------------|--|
| Flagg,Nancy A. | Executive Director | 11 Oct 2022 | State and Local Tax Services | Call to discuss open sales and use tax items for Celsius, including: form to use for submitting use tax payment in October 2022, feasibility of a leasing company setup for future equipment deployments, potential application of the Texas temporary storage exemption for future equipment deployments, applicability of Texas use tax if the equipment was originally stored in Georgia pursuant to a Georgia exemption and availability of the Texas voluntary disclosure process should that become applicable. Attendees: N. Flagg (EY), R. Wehr (EY) |
| Flagg,Nancy A. | Executive Director | 11 Oct 2022 | State and Local Tax Services | Update notes and sales and use tax spreadsheet liability amounts based upon today's call with J. Morgan |
| Gatt,Katie | Senior Manager | 11 Oct 2022 | State and Local Tax Services | EY team call with Celsius J. Morgan to clarify and update sales and use tax liability information by state; EY Attendees: K. Gatt and N.Flagg |
| Hill,Jeanne L. | Senior Manager | 11 Oct 2022 | State and Local Tax Services | Call with Celsius J. Morgan to discuss Pennsylvania voluntary disclosure. EY Attendees: N. Flagg and J. Hill |
| Hill,Jeanne L. | Senior Manager | 11 Oct 2022 | State and Local Tax Services | Finalize and send the Pennsylvania sales and use tax draft reviewed on call to Celsius J. Morgan and EY N.Flagg via email. |
| Wehr,Robert W | Senior Manager | 11 Oct 2022 | State and Local Tax Services | Call to discuss open sales and use tax items for Celsius, including: form to use for submitting use tax payment in October 2022, feasibility of a leasing company setup for future equipment deployments, potential application of the Texas temporary storage exemption for future equipment deployments, applicability of Texas use tax if the equipment was originally stored in Georgia pursuant to a Georgia exemption and availability of the Texas voluntary disclosure process should that become applicable. Attendees: N. Flagg (EY), R. Wehr (EY) |
| Flagg,Nancy A. | Executive Director | 12 Oct 2022 | State and Local Tax Services | EY team call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major considerations on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: Jeff Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic |
| Flagg,Nancy A. | Executive Director | 12 Oct 2022 | State and Local Tax Services | Review Pennsylvania power of attorney from EY J. Hill and send to J. Morgan and L. Koren to confirm it has been filed |
| Flagg,Nancy A. | Executive Director | 12 Oct 2022 | State and Local Tax Services | Document review in preparation for call with the Examiner |
| Gatt,Katie | Senior Manager | 12 Oct 2022 | State and Local Tax Services | EY team call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major considerations on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: Jeff Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic |
| Hill,Jeanne L. | Senior Manager | 12 Oct 2022 | State and Local Tax Services | Reviewed J. Morgan's (Celsius) email with comments as to desired changes in the Pennsylvania voluntary disclosure letter. Made the requested changes and sent the Anonymous voluntary disclosure letter to the Pennsylvania Department of Revenue voluntary disclosure group |
| Lubic,Jacob | Staff/Assistant | 12 Oct 2022 | State and Local Tax Services | EY team call to update team on Celsius bankruptcy indirect tax workstreams. Discussed today: Recap on general status of indirect tax matters and major considerations on indirect tax compliance; status on sales and use tax matters and action items on tax exemptions and fixed asset movement that affect sales and use tax exposure; previous payroll tax concerns related to tax remittance and resolution steps that have been taken with payroll provider; property tax status updates and steps taken to determine tax exposure and noticing jurisdictions; state and local income/franchise tax compliance issues including potential amended returns for 2021 tax year and the merits of adding pre-petition liability cover letters onto returns. Attendees: Jeff Hill, N. Flagg, E. Harvey, K. Gatt, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 12 Oct 2022 | State and Local Tax Services | Draft and circulate notes from state and local internal EY call |
| Flagg,Nancy A. | Executive Director | 13 Oct 2022 | State and Local Tax Services | Review value-added tax summary from L. Koren |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|------------------------------|---|
| Flagg,Nancy A. | Executive Director | 13 Oct 2022 | State and Local Tax Services | Draft list of followup questions for J. Morgan (Celsius) on various open tax issues |
| Flagg,Nancy A. | Executive Director | 13 Oct 2022 | State and Local Tax Services | Call with J. Morgan (Celsius) to discuss Texas use tax payment and other open tax issues |
| Flagg,Nancy A. | Executive Director | 13 Oct 2022 | State and Local Tax Services | Summarize open tax issues status and recommended next steps for Kirkland |
| Flagg,Nancy A. | Executive Director | 13 Oct 2022 | State and Local Tax Services | Review Pennsylvania voluntary disclosure case assignment information from J. Hill and forward to J. Morgan (Celsius) |
| Flagg,Nancy A. | Executive Director | 13 Oct 2022 | State and Local Tax Services | Examiner call with Kirkland, Celsius team, and Examiner team |
| Hill,Jeanne L. | Senior Manager | 13 Oct 2022 | State and Local Tax Services | Email exchange with the Pennsylvania Department of Revenue voluntary disclosure group leader (M. Pettigrew), review emails received from Pennsylvania Department of Revenue voluntary disclosure group providing an assigned Case number for the anonymous client submission |
| Flagg,Nancy A. | Executive Director | 14 Oct 2022 | State and Local Tax Services | Draft pre-petition cover letter for income tax returns and send to J. Morgan (Celsius) for review with L. Koren and counsel |
| Flagg,Nancy A. | Executive Director | 18 Oct 2022 | State and Local Tax Services | Update Kirkland on status of Texas sales and use tax payment |
| Flagg,Nancy A. | Executive Director | 19 Oct 2022 | State and Local Tax Services | EY internal call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates, including Pennsylvania sales tax voluntary disclosure letter that was sent, \$4M Texas pending sales tax payment, and status on payroll tax confirmations from company's payroll provider; info requests extended by examiner, and action items moving forward related to open requests and questions; updates on tax noticing list and noticing recommendations to include taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic |
| Flagg,Nancy A. | Executive Director | 19 Oct 2022 | State and Local Tax Services | Open item followup emails to EY sales and use tax state desks |
| Flagg,Nancy A. | Executive Director | 19 Oct 2022 | State and Local Tax Services | Connect with J. Morgan (Celsius) regarding status of open tax items |
| Gatt,Katie | Senior Manager | 19 Oct 2022 | State and Local Tax Services | EY internal call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates, including Pennsylvania sales tax voluntary disclosure letter that was sent, \$4M Texas pending sales tax payment, and status on payroll tax confirmations from company's payroll provider; info requests extended by examiner, and action items moving forward related to open requests and questions; updates on tax noticing list and noticing recommendations to include taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 19 Oct 2022 | State and Local Tax Services | Draft and circulate notes from today's Celsius weekly indirect tax status call |
| Lubic,Jacob | Staff/Assistant | 19 Oct 2022 | State and Local Tax Services | EY internal call to discuss Celsius open indirect tax items. Discussed today: Indirect tax workstream updates, including Pennsylvania sales tax voluntary disclosure letter that was sent, \$4M Texas pending sales tax payment, and status on payroll tax confirmations from company's payroll provider; info requests extended by examiner, and action items moving forward related to open requests and questions; updates on tax noticing list and noticing recommendations to include taxing jurisdictions where indirect taxes maybe owed. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic |
| Flagg,Nancy A. | Executive Director | 20 Oct 2022 | State and Local Tax Services | Open tax items followup with J. Morgan (Celsius) |
| Flagg,Nancy A. | Executive Director | 21 Oct 2022 | State and Local Tax Services | EY call to discuss open tax items and next steps. EY Attendees: N. Flagg, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 21 Oct 2022 | State and Local Tax Services | EY call to discuss open tax items and next steps. EY Attendees: N. Flagg, J. Lubic |
| Hill,Jeanne L. | Senior Manager | 24 Oct 2022 | State and Local Tax Services | Emails to EY N. Flagg and E. Marengo regarding EY quality requirements for the Pennsylvania voluntary disclosure assistance process and include in email to EY N. Flagg documentation of the steps of the Pennsylvania voluntary disclosure process |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-----------------|--------------------|-------------|------------------------------|--|
| Flagg,Nancy A. | Executive Director | 25 Oct 2022 | State and Local Tax Services | Call with Celsius to discuss open indirect tax items. Discussed today: Recalibration on sales tax items including Texas sales and use and tax payment/resolution steps and Pennsylvania voluntary disclosure letter; recap of 2021 income tax compliance outcomes as they relate to indirect tax bankruptcy workstreams; payroll tax next steps to request resolution confirmation from Insperity; status on property tax compliance, upcoming action items related to property tax filings, and detailed questions related to property fair market value as it relates to assessed liability. EY Attendees: N. Flagg, K. Gatt, E. Marengo, J. Lubic. Celsius Attendee: J. Morgan. |
| Flagg,Nancy A. | Executive Director | 25 Oct 2022 | State and Local Tax Services | Provide Texas use tax form to J. Morgan |
| Flagg,Nancy A. | Executive Director | 25 Oct 2022 | State and Local Tax Services | Insperity followup request to V. DiPalma and request to Kirkland for tax claim access from Stretto |
| Gatt,Katie | Senior Manager | 25 Oct 2022 | State and Local Tax Services | Call with Celsius to discuss open indirect tax items. Discussed today: Recalibration on sales tax items including Texas sales and use and tax payment/resolution steps and Pennsylvania voluntary disclosure letter; recap of 2021 income tax compliance outcomes as they relate to indirect tax bankruptcy workstreams; payroll tax next steps to request resolution confirmation from Insperity; status on property tax compliance, upcoming action items related to property tax filings, and detailed questions related to property fair market value as it relates to assessed liability. EY Attendees: N. Flagg, K. Gatt, E. Marengo, J. Lubic. Celsius Attendee: J. Morgan. |
| Lubic,Jacob | Staff/Assistant | 25 Oct 2022 | State and Local Tax Services | Call with Celsius to discuss open indirect tax items. Discussed today: Recalibration on sales tax items including Texas sales and use and tax payment/resolution steps and Pennsylvania voluntary disclosure letter; recap of 2021 income tax compliance outcomes as they relate to indirect tax bankruptcy workstreams; payroll tax next steps to request resolution confirmation from Insperity; status on property tax compliance, upcoming action items related to property tax filings, and detailed questions related to property fair market value as it relates to assessed liability. EY Attendees: N. Flagg, K. Gatt, E. Marengo, J. Lubic. Celsius Attendee: J. Morgan. |
| Marengo,Eli | Senior Manager | 25 Oct 2022 | State and Local Tax Services | Call with Celsius to discuss open indirect tax items. Discussed today: Recalibration on sales tax items including Texas sales and use and tax payment/resolution steps and Pennsylvania voluntary disclosure letter; recap of 2021 income tax compliance outcomes as they relate to indirect tax bankruptcy workstreams; payroll tax next steps to request resolution confirmation from Insperity; status on property tax compliance, upcoming action items related to property tax filings, and detailed questions related to property fair market value as it relates to assessed liability. EY Attendees: N. Flagg, K. Gatt, E. Marengo, J. Lubic. Celsius Attendee: J. Morgan. |
| DiPalma,Vincent | Manager | 26 Oct 2022 | State and Local Tax Services | Email to Insperity regarding follow up on documentation to satisfy Employment Tax liability request |
| Flagg,Nancy A. | Executive Director | 26 Oct 2022 | State and Local Tax Services | Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with J. Morgan (Celsius) including updates on Texas sales and use tax liability action items, Pennsylvania sales and use tax updates, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, Jeff Hill, E. Harvey, E. Sapir, J. Lubic. |
| Flagg,Nancy A. | Executive Director | 26 Oct 2022 | State and Local Tax Services | Review claims register spreadsheet from Stretto and reply with questions |
| Flagg,Nancy A. | Executive Director | 26 Oct 2022 | State and Local Tax Services | Review Insperity and Celsius human resource department payroll tax replies to EY V. DiPalma and send followup request to V. DiPalma per Examiner request |
| Flagg,Nancy A. | Executive Director | 26 Oct 2022 | State and Local Tax Services | Send followup payroll tax information requests to T. Walsh at Celsius human resources |
| Hill,Jeanne L. | Senior Manager | 26 Oct 2022 | State and Local Tax Services | Document next steps for Pennsylvania voluntary disclosure and send to EY N. Flagg. Inventory and review Pennsylvania voluntary disclosure documentation to date for those deadlines already established. |
| Lubic,Jacob | Staff/Assistant | 26 Oct 2022 | State and Local Tax Services | Draft and circulate notes from today's SALT Bankruptcy Weekly Touchpoint meeting |
| Lubic,Jacob | Staff/Assistant | 26 Oct 2022 | State and Local Tax Services | Draft and circulate notes from yesterday's Celsius/EY Catchup meeting |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-----------------------------|--------------------|-------------|------------------------------|--|
| Lubic,Jacob | Staff/Assistant | 26 Oct 2022 | State and Local Tax Services | Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates from yesterday's call with J. Morgan (Celsius) including updates on Texas sales and use tax liability action items, Pennsylvania sales and use tax updates, personal property tax action items related to compliance, and recap of 2021 income tax compliance outcomes; questions related to work on historical modelling and no gain on asset sale/auction. Attendees: N. Flagg, Jeff Hill, E. Harvey, E. Sapir, J. Lubic. |
| Wehr,Robert W | Senior Manager | 26 Oct 2022 | State and Local Tax Services | Call with Celsius J. Morgan to discuss completion process to remit use tax on equipment in Texas as a non-registered entity. |
| Flagg,Nancy A. | Executive Director | 27 Oct 2022 | State and Local Tax Services | Review Pennsylvania voluntary disclosure status and open item summary from J. Hill and draft followup questions for voluntary disclosure and other potential exemptions |
| DiPalma,Vincent | Manager | 28 Oct 2022 | State and Local Tax Services | Call with Insuperity and Celsius teams regarding outstanding items for Employment Taxes |
| Hill,Jeanne L. | Senior Manager | 28 Oct 2022 | State and Local Tax Services | Review Examiner document draft from EY N. Flagg and email reply to EY N. Flagg with recommended edits to update the voluntary disclosure next steps |
| Flagg,Nancy A. | Executive Director | 31 Oct 2022 | State and Local Tax Services | Review and update information for Examiner request |
| Flagg,Nancy A. | Executive Director | 31 Oct 2022 | State and Local Tax Services | Internal EY Team call to discuss Examiner Request. EY attendees: A. Chenchinski, M. Tuchinsky, N.Flagg, E. Harvey, and E. Sapir |
| Flagg,Nancy A. | Executive Director | 31 Oct 2022 | State and Local Tax Services | Request update from EY E. Marencoi and M. Massimore on their review and update of sales and use tax liability matrix per Celsius updates received |
| Flagg,Nancy A. | Executive Director | 31 Oct 2022 | State and Local Tax Services | Request input on Pennsylvania sales and use tax voluntary disclosure from EY E. Marencoi |
| DiPalma,Vincent | Manager | 01 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss payroll issues and sales and use tax open items update. EY Attendees: N.Flagg, V.DiPalma |
| Flagg,Nancy A. | Executive Director | 01 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss payroll issues and sales and use tax open items update. EY Attendees: N.Flagg, V.DiPalma |
| Flagg,Nancy A. | Executive Director | 01 Nov 2022 | SALT Tax Service | Call with EY General Counsel Office call to review Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP)request to discuss Celsius state tax profile |
| Flagg,Nancy A. | Executive Director | 01 Nov 2022 | SALT Tax Service | Call with EY Independence team regarding permissibility of complying with Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) request |
| Flagg,Nancy A. | Executive Director | 01 Nov 2022 | SALT Tax Service | Correspond with EY V.DiPalma on agreed payroll and payroll tax followups with client (J.Morgan) |
| Flagg,Nancy A. | Executive Director | 01 Nov 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps call with EY state desk Jeanne Hill. Attendees: J.Hill, N.Flagg |
| Hill,Jeanne L. | Senior Manager | 01 Nov 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps call with EY state desk Jeanne Hill. Attendees: J.Hill, N.Flagg |
| Flagg,Nancy A. | Executive Director | 01 Nov 2022 | SALT Tax Service | Review Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) request from Kirkland and reply |
| Massimore,Marissa Elizabeth | Senior | 01 Nov 2022 | SALT Tax Service | Review of email correspondence regarding Pennsylvania use tax taxability of mining rigs |
| Flagg,Nancy A. | Executive Director | 02 Nov 2022 | SALT Tax Service | Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insuperity being the employer entity and new questions on the accounting treatment of the expense to Insuperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic |
| Gatt,Katie | Senior Manager | 02 Nov 2022 | SALT Tax Service | Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insuperity being the employer entity and new questions on the accounting treatment of the expense to Insuperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic |
| Hill,Jeffrey | Partner/Principal | 02 Nov 2022 | SALT Tax Service | Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insuperity being the employer entity and new questions on the accounting treatment of the expense to Insuperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 02 Nov 2022 | SALT Tax Service | Weekly call to discuss Celsius open indirect tax items. Discussed today: Updates on Pennsylvania sales tax VDA workstream; status on pending Texas sales tax payment; updates on payroll tax items and new information related to Insuperity being the employer entity and new questions on the accounting treatment of the expense to Insuperity. Attendees: J. Hill, N. Flagg, K. Gatt, E. Sapir, J. Lubic |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-----------------------------|--------------------|-------------|------------------|---|
| Flagg,Nancy A. | Executive Director | 03 Nov 2022 | SALT Tax Service | Call with Kirkland (A. Sexton and S. Cantor) to update them on open indirect tax items. EY attendees: E. Sapir, N. Flagg, K. Gatt and J. Lubic |
| Flagg,Nancy A. | Executive Director | 03 Nov 2022 | SALT Tax Service | Compile and send Celsius personal property tax information to Kirkland A. Sexton |
| Rash,Jeffrey B | Executive Director | 03 Nov 2022 | SALT Tax Service | For property tax workstream, conduct research on mailing address for Tax Assessors in Cherokee County, NC and Whitfield County, GA. Provide addresses to Nancy Flagg so she can relay to client as personal property tax renditions are prepared. Provide link to on-line personal property rendition for Cherokee County, NC Assessor. |
| Flagg,Nancy A. | Executive Director | 03 Nov 2022 | SALT Tax Service | Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic. |
| Gatt,Katie | Senior Manager | 03 Nov 2022 | SALT Tax Service | Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic. |
| Lubic,Jacob | Staff/Assistant | 03 Nov 2022 | SALT Tax Service | Indirect tax update call including Texas sales and property tax status. Kirkland: A. Sexton and S. Cantor. EY: E. Sapir, N. Flagg, K. Gatt, J. Lubic. |
| Massimore,Marissa Elizabeth | Senior | 03 Nov 2022 | SALT Tax Service | Review of email with next steps from N.Flagg on 11/2 and follow up with EY sales and use tax team regarding information compiled from H. LeClaire (EY) correspondences. |
| Flagg,Nancy A. | Executive Director | 04 Nov 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania voluntary disclosure status with EY state desk J. Hill. Attendees: N.Flagg, J.Hill |
| Hill,Jeanne L. | Senior Manager | 04 Nov 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania voluntary disclosure status with EY state desk J. Hill. Attendees: N.Flagg, J.Hill |
| Massimore,Marissa Elizabeth | Senior | 04 Nov 2022 | SALT Tax Service | Preparation internal EY call re historical sales and use tax guidance provided, including touching base with team members on any outstanding information to be gathered and highlight information sales and use tax team was to provide to N. Flagg |
| Flagg,Nancy A. | Executive Director | 04 Nov 2022 | SALT Tax Service | Provide Pennsylvania voluntary disclosure responsive documents to client (J.Morgan) for Examiner upload |
| Flagg,Nancy A. | Executive Director | 04 Nov 2022 | SALT Tax Service | Reply to client (J.Morgan) on Pennsylvania manufacturing exemption discussion status |
| Flagg,Nancy A. | Executive Director | 04 Nov 2022 | SALT Tax Service | Review Pennsylvania voluntary disclosure questionnaire draft from J.Morgan and reply with questions |
| Hill,Jeanne L. | Senior Manager | 04 Nov 2022 | SALT Tax Service | Prepare for client call to discuss Pennsylvania voluntary disclosure agreement |
| Flagg,Nancy A. | Executive Director | 06 Nov 2022 | SALT Tax Service | Discussion with client (L.Koren) to discuss Pennsylvania voluntary disclosure status and other potentially available Pennsylvania sales and use tax exemptions. EY Attendees: N.Flagg, J.Hill |
| Hill,Jeanne L. | Senior Manager | 06 Nov 2022 | SALT Tax Service | Discussion with client (L.Koren) to discuss Pennsylvania voluntary disclosure status and other potentially available Pennsylvania sales and use tax exemptions. EY Attendees: N.Flagg, J.Hill |
| Hill,Jeanne L. | Senior Manager | 06 Nov 2022 | SALT Tax Service | Prepare for meeting with client to review the Pennsylvania Voluntary Disclosure Agreement and discuss other options to mitigate sales tax risk |
| Flagg,Nancy A. | Executive Director | 06 Nov 2022 | SALT Tax Service | Respond to Kirkland (A. Sexton) on Pennsylvania voluntary disclosure data room upload for Examiner |
| Flagg,Nancy A. | Executive Director | 07 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss Pennsylvania VDA nexus questionnaire responses. EY Attendees: N.Flagg, J.Hill, J.Hill, K.Gatt |
| Gatt,Katie | Senior Manager | 07 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss Pennsylvania VDA nexus questionnaire responses. EY Attendees: N.Flagg, J.Hill, J.Hill, K.Gatt |
| Hill,Jeanne L. | Senior Manager | 07 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss Pennsylvania VDA nexus questionnaire responses. EY Attendees: N.Flagg, J.Hill, J.Hill, K.Gatt |
| Buonaguro,Paul | Manager | 07 Nov 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania sales and use tax on crypto mining equipment. Attendees: P.Buonaguro, J.Hill |
| Hill,Jeanne L. | Senior Manager | 07 Nov 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania sales and use tax on crypto mining equipment. Attendees: P.Buonaguro, J.Hill |
| Flagg,Nancy A. | Executive Director | 07 Nov 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania voluntary disclosure questionnaire next steps call. Attendees: N.Flagg, J.Hill |
| Hill,Jeanne L. | Senior Manager | 07 Nov 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania voluntary disclosure questionnaire next steps call. Attendees: N.Flagg, J.Hill |
| Massimore,Marissa Elizabeth | Senior | 07 Nov 2022 | SALT Tax Service | Review and compile information in my files related to correspondence and exchanges with H. LeClaire (EY) |
| Buonaguro,Paul | Manager | 07 Nov 2022 | SALT Tax Service | Review and revise Pennsylvania sales and use tax voluntary disclosure agreement questionnaire answers |
| Flagg,Nancy A. | Executive Director | 08 Nov 2022 | SALT Tax Service | Respond to Kirkland on responsive documents requested by Bankruptcy Court Appointed Examiner (S.Pillay Jenner & Block, LLP) |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|------------------|---|
| Flagg,Nancy A. | Executive Director | 08 Nov 2022 | SALT Tax Service | Review and send employment tax documentation and emails to EY Vincent DiPalma for review and interpretation |
| Flagg,Nancy A. | Executive Director | 08 Nov 2022 | SALT Tax Service | Update to EY General Counsel Office on Bankruptcy Court Appointed Examiner (S.Pillay, Jenner & Block, LLP) call invite received |
| Lubic,Jacob | Staff/Assistant | 09 Nov 2022 | SALT Tax Service | Call to discuss prioritizing and deploying resources on open indirect tax items and workstreams. Attendees: N. Flagg, J. Lubic |
| Flagg,Nancy A. | Executive Director | 09 Nov 2022 | SALT Tax Service | Call to discuss prioritizing and deploying resources on open indirect tax items and workstreams. Attendees: N. Flagg, J.Lubic |
| Flagg,Nancy A. | Executive Director | 09 Nov 2022 | SALT Tax Service | Update open tax item workstream status and next steps and send to EY team |
| Flagg,Nancy A. | Executive Director | 10 Nov 2022 | SALT Tax Service | Call with EY General Counsel team to prepare for discussion with Bankruptcy Court Appointed Examiner team (S.Pillay, G.Morse Jenner & Block, LLP) |
| Flagg,Nancy A. | Executive Director | 11 Nov 2022 | SALT Tax Service | Call with Bankruptcy Court Appointed Examiner team (S.Pillay, G.Morse Jenner & Block, LLP) to discuss Celsius state tax profile |
| Flagg,Nancy A. | Executive Director | 11 Nov 2022 | SALT Tax Service | Discuss Pennsylvania voluntary disclosure next steps with EY J.Hill |
| Flagg,Nancy A. | Executive Director | 11 Nov 2022 | SALT Tax Service | Follow-up on Pennsylvania voluntary disclosure filing approval with client (L.Koren) |
| Flagg,Nancy A. | Executive Director | 11 Nov 2022 | SALT Tax Service | Kirkland inquiry on EY engagement retention status to EY general counsel office |
| Flagg,Nancy A. | Executive Director | 11 Nov 2022 | SALT Tax Service | Call with EY General Counsel to recap discussion with Bankruptcy Court Appointed Examiner (S.Pillay, G.Morse Jenner & Block, LLP) |
| Flagg,Nancy A. | Executive Director | 11 Nov 2022 | SALT Tax Service | Reply to Kirkland inquiry on engagement retention status |
| Hill,Jeanne L. | Senior Manager | 11 Nov 2022 | SALT Tax Service | Submit Pennsylvania sales and use tax voluntary disclosure agreement application to the state, discuss next steps with EY N.Flagg |
| Flagg,Nancy A. | Executive Director | 14 Nov 2022 | SALT Tax Service | Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel |
| Gatt,Katie | Senior Manager | 14 Nov 2022 | SALT Tax Service | Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel |
| Hill,Jeffrey | Partner/Principal | 14 Nov 2022 | SALT Tax Service | Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel |
| Lubic,Jacob | Staff/Assistant | 14 Nov 2022 | SALT Tax Service | Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel |
| Sapir,Eric | Executive Director | 14 Nov 2022 | SALT Tax Service | Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel |
| Harvey,Elizabeth | Partner/Principal | 14 Nov 2022 | SALT Tax Service | Call to discuss follow-up requests received subsequent to question-and-answer session with the examiner and discuss indirect tax workstream updates, including status updates on Pennsylvania VDA for sales tax and next steps on bankruptcy noticing list for state and local jurisdictions. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic and EY general counsel |
| Flagg,Nancy A. | Executive Director | 14 Nov 2022 | SALT Tax Service | Inventory income tax returns for noticing updates |
| Flagg,Nancy A. | Executive Director | 14 Nov 2022 | SALT Tax Service | Review files for sales and use tax information per Kirkland request and draft reply |
| Johnson,Derrick Joseph | Staff/Assistant | 15 Nov 2022 | SALT Tax Service | Call to discuss existing tax claims from Stretto report and next action items: taking inventory of tax claims and documenting claim details to assist in claims analysis and resolution. Attendees: J. Lubic, D. Johnson, A. Kapp |
| Kapp,Amanda Michele | Staff/Assistant | 15 Nov 2022 | SALT Tax Service | Call to discuss existing tax claims from Stretto report and next action items: taking inventory of tax claims and documenting claim details to assist in claims analysis and resolution. Attendees: J. Lubic, D. Johnson, A. Kapp |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|------------------|--|
| Lubic,Jacob | Staff/Assistant | 15 Nov 2022 | SALT Tax Service | Call to discuss existing tax claims from Stretto report and next action items: taking inventory of tax claims and documenting claim details to assist in claims analysis and resolution. Attendees: J. Lubic, D. Johnson, A. Kapp |
| Flagg,Nancy A. | Executive Director | 15 Nov 2022 | SALT Tax Service | Review sales and use tax files received from client (J.Morgan) and reply to Kirkland (A.Sexton) on file differences |
| Lubic,Jacob | Staff/Assistant | 16 Nov 2022 | SALT Tax Service | Establish tax claims log to enable claim inventory and analysis processes |
| Johnson,Derrick Joseph | Staff/Assistant | 16 Nov 2022 | SALT Tax Service | Review 8 tax claims and update tax claims log with relevant details for tracking purposes |
| Kapp,Amanda Michele | Staff/Assistant | 16 Nov 2022 | SALT Tax Service | Review tax claims filed and document claim details to assist in claims analysis and resolutions |
| Flagg,Nancy A. | Executive Director | 16 Nov 2022 | SALT Tax Service | Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic. |
| Lubic,Jacob | Staff/Assistant | 16 Nov 2022 | SALT Tax Service | Weekly call to discuss Celsius open indirect tax items Discussed today: Compiling and discussing open tax items and recent Kirkland& Ellis requests. Attendees: N. Flagg, E. Harvey, E. Sapir, J. Lubic. |
| Johnson,Derrick Joseph | Staff/Assistant | 17 Nov 2022 | SALT Tax Service | Call to review and work on Celsius tax claims inventory log. Discussed today: Answering relevant questions related to Celsius' indirect tax exposure as it relates to liabilities claimed on proofs of claim, and determining complicated tax claims' amounts, categories, and tax types. Attendees: A. Kapp, D. Johnson, J. Lubic |
| Kapp,Amanda Michele | Staff/Assistant | 17 Nov 2022 | SALT Tax Service | Call to review and work on Celsius tax claims inventory log. Discussed today: Answering relevant questions related to Celsius' indirect tax exposure as it relates to liabilities claimed on proofs of claim, and determining complicated tax claims' amounts, categories, and tax types. Attendees: A. Kapp, D. Johnson, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 17 Nov 2022 | SALT Tax Service | Call to review and work on Celsius tax claims inventory log. Discussed today: Answering relevant questions related to Celsius' indirect tax exposure as it relates to liabilities claimed on proofs of claim, and determining complicated tax claims' amounts, categories, and tax types. Attendees: A. Kapp, D. Johnson, J. Lubic |
| Flagg,Nancy A. | Executive Director | 17 Nov 2022 | SALT Tax Service | Compile and send Pennsylvania voluntary disclosure documents requested from Kirkland (A. Sexton) to general counsel office for release approval |
| Flagg,Nancy A. | Executive Director | 18 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) and EY state desk J.Hill to discuss Pennsylvania sales and use tax voluntary disclosure agreement status. |
| Hill,Jeanne L. | Senior Manager | 18 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) and EY state desk J.Hill to discuss Pennsylvania sales and use tax voluntary disclosure agreement status. |
| Flagg,Nancy A. | Executive Director | 18 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss sales and use tax open items and next steps, including Pennsylvania sales tax voluntary disclosure agreement, Texas sales and use tax base, Georgia taxability. EY Attendees: J. Jimenez, E. Marengo, N. Flagg |
| Jimenez,Joseph Robert | Senior Manager | 18 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss sales and use tax open items and next steps, including Pennsylvania sales tax voluntary disclosure agreement, Texas sales and use tax base, Georgia taxability. EY Attendees: J. Jimenez, E. Marengo, N. Flagg |
| Marengo,Eli | Senior Manager | 18 Nov 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss sales and use tax open items and next steps, including Pennsylvania sales tax voluntary disclosure agreement, Texas sales and use tax base, Georgia taxability. EY Attendees: J. Jimenez, E. Marengo, N. Flagg |
| Flagg,Nancy A. | Executive Director | 18 Nov 2022 | SALT Tax Service | Internal EY call to discuss open issues and prepare for call with client (J.Morgan) |
| Jimenez,Joseph Robert | Senior Manager | 18 Nov 2022 | SALT Tax Service | Internal EY call to discuss open issues and prepare for call with client (J.Morgan) |
| Flagg,Nancy A. | Executive Director | 18 Nov 2022 | SALT Tax Service | Pennsylvania sales and use tax voluntary disclosure documents to Kirkland |
| Kotanchiyev,Georgiy S. | Senior Manager | 18 Nov 2022 | SALT Tax Service | Research Georgia legislation re taxability of crypto mining |
| Kool,Trent | Manager | 18 Nov 2022 | SALT Tax Service | Research Georgia taxability of crypto mining assets |
| Hill,Jeanne L. | Senior Manager | 18 Nov 2022 | SALT Tax Service | Prepare for client call to discuss Pennsylvania voluntary disclosure agreement |
| Flagg,Nancy A. | Executive Director | 21 Nov 2022 | SALT Tax Service | Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|------------------|---|
| Gatt,Katie | Senior Manager | 21 Nov 2022 | SALT Tax Service | Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson |
| Johnson,Derrick Joseph | Staff/Assistant | 21 Nov 2022 | SALT Tax Service | Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson |
| Kapp,Amanda Michele | Staff/Assistant | 21 Nov 2022 | SALT Tax Service | Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson |
| Lubic,Jacob | Staff/Assistant | 21 Nov 2022 | SALT Tax Service | Internal EY call to discuss tax claims analysis, including inventory high-priority, large dollar value, and unliquidated tax claims' tax types, periods, and liability amount validity. Attendees: N. Flagg, K. Gatt, J. Lubic, A. Kapp, D. Johnson |
| Johnson,Derrick Joseph | Staff/Assistant | 21 Nov 2022 | SALT Tax Service | Review tax claims and update tax claims log with relevant details for tracking |
| Lubic,Jacob | Staff/Assistant | 21 Nov 2022 | SALT Tax Service | Reviewing, correcting, and updating claims inventory log to ensure that tax types and periods are documented correctly to aid in claims/tax liability analysis |
| Flagg,Nancy A. | Executive Director | 22 Nov 2022 | SALT Tax Service | Internal EY call to discuss sales and use tax open items. Attendees: N.Flagg, J. Jimenez |
| Jimenez,Joseph Robert | Senior Manager | 22 Nov 2022 | SALT Tax Service | Internal EY call to discuss sales and use tax open items. Attendees: N.Flagg, J. Jimenez |
| Jimenez,Joseph Robert | Senior Manager | 22 Nov 2022 | SALT Tax Service | Review Kentucky sales tax mining exemptions |
| Flagg,Nancy A. | Executive Director | 23 Nov 2022 | SALT Tax Service | Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Gatt,Katie | Senior Manager | 23 Nov 2022 | SALT Tax Service | Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Lubic,Jacob | Staff/Assistant | 23 Nov 2022 | SALT Tax Service | Call to discuss Celsius indirect tax open items. Discussed today: Updates on indirect tax workstreams including getting updated list of taxing jurisdictions to update noticing list, Pennsylvania voluntary disclosure application status and potential sales and use tax outcomes of pursuing Pennsylvania manufacturing exemption; updates on movement of mining rigs and communication of this information to Jeff Morgan, questions on who paid electric bill related to refund opportunity; cryptocurrency industry conditions and potential Celsius indirect tax implications. Attendees: N. Flagg, K. Gatt, J. Hill, E. Harvey, E. Sapir, J. Lubic. |
| Flagg,Nancy A. | Executive Director | 23 Nov 2022 | SALT Tax Service | Review and update open tax items for follow-up with client (J.Morgan) |
| Flagg,Nancy A. | Executive Director | 27 Nov 2022 | SALT Tax Service | Review California withholding requirement on crypto interest earnings and reply to Kirkland (A. Sexton) with update on this with contractor withholding info and additional tax open items status |
| Flagg,Nancy A. | Executive Director | 28 Nov 2022 | SALT Tax Service | Bankruptcy tax noticing requirements for income tax to EY D.Johnson to initiate review of returns filed vs current noticing list |
| Johnson,Derrick Joseph | Staff/Assistant | 28 Nov 2022 | SALT Tax Service | Inventory state income/franchise tax return filing profile vs notice list |
| Flagg,Nancy A. | Executive Director | 29 Nov 2022 | SALT Tax Service | Update and provide sales and use tax liability spreadsheet analysis to EY J. Jimenez |
| Flagg,Nancy A. | Executive Director | 30 Nov 2022 | SALT Tax Service | Follow-up with client (J.Morgan) for outstanding employment tax information |
| Jimenez,Joseph Robert | Senior Manager | 30 Nov 2022 | SALT Tax Service | Review fixed asset list provided and follow-up with EY Pennsylvania state desk J.Hill |
| Flagg,Nancy A. | Executive Director | 02 Dec 2022 | SALT Tax Service | Email J.Jimenez to provide background client information and scope of requests. |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|------------------|---|
| Flagg,Nancy A. | Executive Director | 03 Dec 2022 | SALT Tax Service | Field Kirkland request for additional EY files of H.LeClaire and submit to EY general counsel |
| Lubic,Jacob | Staff/Assistant | 05 Dec 2022 | SALT Tax Service | Analyzing newly filed indirect tax claims for D. Johnson and A. Kapp to inventory and analyze in tax claims log |
| Flagg,Nancy A. | Executive Director | 05 Dec 2022 | SALT Tax Service | Call to discuss Celsius open tax items, including deploying professional resources onto tax claims log, using professional judgment to inventory and analyze newly filed relevant indirect tax claims. Attendees: N. Flagg, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 05 Dec 2022 | SALT Tax Service | Call to discuss Celsius open tax items, including deploying professional resources onto tax claims log, using professional judgment to inventory and analyze newly filed relevant indirect tax claims. Attendees: N. Flagg, J. Lubic |
| Johnson,Derrick Joseph | Staff/Assistant | 05 Dec 2022 | SALT Tax Service | Create master Celsius claims log, upload to Teams site |
| Kapp,Amanda Michele | Staff/Assistant | 05 Dec 2022 | SALT Tax Service | Review tax claims filed and document claim details to assist in claims analysis and resolutions |
| Johnson,Derrick Joseph | Staff/Assistant | 06 Dec 2022 | SALT Tax Service | Call to analyze newly filed tax claims that have been documented and inventoried as material in the indirect tax claims log for purposes of indirect tax claims review and high-level analysis. Attendees: J. Lubic, A. Kapp, D. Johnson |
| Kapp,Amanda Michele | Staff/Assistant | 06 Dec 2022 | SALT Tax Service | Call to analyze newly filed tax claims that have been documented and inventoried as material in the indirect tax claims log for purposes of indirect tax claims review and high-level analysis. Attendees: J. Lubic, A. Kapp, D. Johnson |
| Lubic,Jacob | Staff/Assistant | 06 Dec 2022 | SALT Tax Service | Call to analyze newly filed tax claims that have been documented and inventoried as material in the indirect tax claims log for purposes of indirect tax claims review and high-level analysis. Attendees: J. Lubic, A. Kapp, D. Johnson |
| Flagg,Nancy A. | Executive Director | 06 Dec 2022 | SALT Tax Service | Follow-up with client (J.Morgan) for payroll and payroll tax information status and set call time for overall status update on open tax items; additional follow-up with client (J.Morgan) for status update |
| Flagg,Nancy A. | Executive Director | 07 Dec 2022 | SALT Tax Service | Schedule call to discuss Pennsylvania voluntary disclosure agreement status with client (J.Morgan, L.Koren) |
| Flagg,Nancy A. | Executive Director | 08 Dec 2022 | SALT Tax Service | Follow-up with client (J.Morgan, L.Koren) re availability to discuss open tax items, and reschedule per client request |
| Hill,Jeanne L. | Senior Manager | 11 Dec 2022 | SALT Tax Service | Email client (J.Morgan, L.Koren) re Pennsylvania voluntary disclosure agreement status update |
| Flagg,Nancy A. | Executive Director | 13 Dec 2022 | SALT Tax Service | Advise client (J.Morgan) of need for status updates and set call to discuss |
| Flagg,Nancy A. | Executive Director | 13 Dec 2022 | SALT Tax Service | Call with Kirkland (A.Sexton) regarding status of Celsius non-income tax issues |
| Flagg,Nancy A. | Executive Director | 13 Dec 2022 | SALT Tax Service | Provide EY Indirect team with my status updates and request their workstream updates |
| Flagg,Nancy A. | Executive Director | 14 Dec 2022 | SALT Tax Service | Buildout open tax item list in excel tracker format to capture follow-ups and track follow-up dates |
| DiPalma,Vincent | Manager | 14 Dec 2022 | SALT Tax Service | Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill |
| Flagg,Nancy A. | Executive Director | 14 Dec 2022 | SALT Tax Service | Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill |
| Gatt,Katie | Senior Manager | 14 Dec 2022 | SALT Tax Service | Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill |
| Hill,Jeanne L. | Senior Manager | 14 Dec 2022 | SALT Tax Service | Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill |
| Jimenez,Joseph Robert | Senior Manager | 14 Dec 2022 | SALT Tax Service | Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill |
| Wehr,Robert W | Senior Manager | 14 Dec 2022 | SALT Tax Service | Internal EY call to discuss status and open items related to Texas sales tax, Pennsylvania voluntary disclosure agreement, insperity / fica liability per Kirkland & Ellis request. EY Attendees: N. Flagg, K. Gatt, J. Jimenez, V. DiPalma, R. Wehr, J. Hill |
| Flagg,Nancy A. | Executive Director | 14 Dec 2022 | SALT Tax Service | Provide list of open Indirect tax issues per Kirkland (A.Sexton) request |
| Flagg,Nancy A. | Executive Director | 14 Dec 2022 | SALT Tax Service | Reply to client (J.Morgan) inquiries on tax workstream status |
| Hill,Jeanne L. | Senior Manager | 14 Dec 2022 | SALT Tax Service | Prepare for client call to discuss Pennsylvania voluntary disclosure agreement |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|------------------|---|
| Flagg,Nancy A. | Executive Director | 15 Dec 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss Pennsylvania sales and use tax voluntary disclosure agreement status and availability of data center exemption. Attendees: J.Hill, J.Jimenez, N.Flagg |
| Hill,Jeanne L. | Senior Manager | 15 Dec 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss Pennsylvania sales and use tax voluntary disclosure agreement status and availability of data center exemption. Attendees: J.Hill, J.Jimenez, N.Flagg |
| Jimenez,Joseph Robert | Senior Manager | 15 Dec 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss Pennsylvania sales and use tax voluntary disclosure agreement status and availability of data center exemption. Attendees: J.Hill, J.Jimenez, N.Flagg |
| Flagg,Nancy A. | Executive Director | 15 Dec 2022 | SALT Tax Service | Call with client (J.Morgan, L.Koren) to discuss Texas state desk sales and use tax issues and potential resolutions. Attendees: R.Wehr, N.Flagg |
| Wehr,Robert W | Senior Manager | 15 Dec 2022 | SALT Tax Service | Call with client (J.Morgan, L.Koren) to discuss Texas state desk sales and use tax issues and potential resolutions. Attendees: R.Wehr, N.Flagg |
| Flagg,Nancy A. | Executive Director | 15 Dec 2022 | SALT Tax Service | Document Celsius follow-ups for next status call with client (J.Morgan) |
| Flagg,Nancy A. | Executive Director | 15 Dec 2022 | SALT Tax Service | Open tax item status update to Kirkland (A. Sexton) |
| Wehr,Robert W | Senior Manager | 15 Dec 2022 | SALT Tax Service | Research fair market value options for use tax returns / voluntary disclosure agreements |
| Flagg,Nancy A. | Executive Director | 15 Dec 2022 | SALT Tax Service | Texas sales and use tax open items follow-up EY state desk R. Wehr |
| Flagg,Nancy A. | Executive Director | 15 Dec 2022 | SALT Tax Service | Update master tax issue tracker status per call with client (J.Morgan) |
| Buonaguro,Paul | Manager | 16 Dec 2022 | SALT Tax Service | Pennsylvania state desk review data center sales tax exemption, call Pennsylvania Department of Revenue economic development, answer email questions |
| Flagg,Nancy A. | Executive Director | 16 Dec 2022 | SALT Tax Service | Reply to Kirkland (A. Sexton) to prioritize open tax items and next steps and reply to J.Berman on Capitol Tax request with questions to clarify |
| Hill,Jeanne L. | Senior Manager | 16 Dec 2022 | SALT Tax Service | Pennsylvania review data center sales tax exemption research |
| Flagg,Nancy A. | Executive Director | 19 Dec 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss Texas rig deployment facts for sales and use tax determination and additional open items impacting tax compliance. Attendees: N.Flagg, J.Jimenez |
| Jimenez,Joseph Robert | Senior Manager | 19 Dec 2022 | SALT Tax Service | Call with client (J.Morgan) to discuss Texas rig deployment facts for sales and use tax determination and additional open items impacting tax compliance. Attendees: N.Flagg, J.Jimenez |
| Flagg,Nancy A. | Executive Director | 20 Dec 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania sales and use tax voluntary disclosure status and next steps .Attendees: N.Flagg, J.Hill. |
| Hill,Jeanne L. | Senior Manager | 20 Dec 2022 | SALT Tax Service | Internal EY call to discuss Pennsylvania sales and use tax voluntary disclosure status and next steps .Attendees: N.Flagg, J.Hill. |
| Flagg,Nancy A. | Executive Director | 21 Dec 2022 | SALT Tax Service | Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic |
| Gatt,Katie | Senior Manager | 21 Dec 2022 | SALT Tax Service | Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 21 Dec 2022 | SALT Tax Service | Call to discuss Celsius open indirect tax items. Discussed today: Status update on EY retention and new action items as a result; Celsius' status on filing property tax returns given the company's decision to file them internally; sales and use tax consequences related to new movement on the Pennsylvania Voluntary Disclosure Application and discussions around potentially applying Pennsylvania Data Center exemption; fixed asset movement from Georgia to Pennsylvania and sales and use tax implications of such movement; Texas use tax status, including tax consequences of Company discussions of assessing the fair market value of fixed assets and potential movement of the assets. Attendees: N. Flagg, K. Gatt, J. Hill (left meeting at 0.5 hours), E. Harvey, E. Sapir, J. Lubic |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|----------------------|--|
| Flagg,Nancy A. | Executive Director | 22 Dec 2022 | SALT Tax Service | Call with client (J. Morgan, L. Koren, J. Fan, P. Holbert) to discuss status of the Pennsylvania Use tax data center exemption opportunity and Voluntary disclosure agreement, specifically detailed information on rig deployment states and locations for sales and use tax liability calculation purposes. EY attendees: N. Flagg, J. Hill |
| Hill,Jeanne L. | Senior Manager | 22 Dec 2022 | SALT Tax Service | Call with client (J. Morgan, L. Koren, J. Fan, P. Holbert) to discuss status of the Pennsylvania Use tax data center exemption opportunity and Voluntary disclosure agreement, specifically detailed information on rig deployment states and locations for sales and use tax liability calculation purposes. EY attendees: N. Flagg, J. Hill |
| Jimenez,Joseph Robert | Senior Manager | 22 Dec 2022 | SALT Tax Service | Call with client (J. Morgan, L. Koren, J. Fan, P. Holbert) to discuss status of the Pennsylvania Use tax data center exemption opportunity and Voluntary disclosure agreement, specifically detailed information on rig deployment states and locations for sales and use tax liability calculation purposes. EY attendees: N. Flagg, J. Hill |
| Hill,Jeanne L. | Senior Manager | 22 Dec 2022 | SALT Tax Service | Call with Pennsylvania Department of Revenue voluntary disclosure agreement leadership |
| Hill,Jeanne L. | Senior Manager | 03 Jan 2023 | State Tax Consulting | Call Pennsylvania Department of Revenue re voluntary disclosure agreement |
| Flagg,Nancy A. | Executive Director | 03 Jan 2023 | State Tax Consulting | Internal EY call with EY desks J.Jimenez (crypto desk) and J.Hill (Pennsylvania state desk) to review and update Pennsylvania voluntary disclosure agreement mark-ups. Attendees: N.Flagg, J.Jimenez, J.Hill |
| Hill,Jeanne L. | Senior Manager | 03 Jan 2023 | State Tax Consulting | Internal EY call with EY desks J.Jimenez (crypto desk) and J.Hill (Pennsylvania state desk) to review and update Pennsylvania voluntary disclosure agreement mark-ups. Attendees: N.Flagg, J.Jimenez, J.Hill |
| Jimenez,Joseph Robert | Senior Manager | 03 Jan 2023 | State Tax Consulting | Internal EY call with EY desks J.Jimenez (crypto desk) and J.Hill (Pennsylvania state desk) to review and update Pennsylvania voluntary disclosure agreement mark-ups. Attendees: N.Flagg, J.Jimenez, J.Hill |
| Gillenwater,Emily | Staff/Assistant | 03 Jan 2023 | State Tax Consulting | Prioritizing and deploying on open indirect tax items as they relate to client's current bankruptcy status, client's current indirect tax exposure, bankruptcy consequences to open indirect tax items, and implications on EY indirect tax workstreams. |
| Flagg,Nancy A. | Executive Director | 04 Jan 2023 | State Tax Consulting | Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic. |
| Gillenwater,Emily | Staff/Assistant | 04 Jan 2023 | State Tax Consulting | Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic. |
| Hill,Jeanne L. | Senior Manager | 04 Jan 2023 | State Tax Consulting | Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic. |
| Jimenez,Joseph Robert | Senior Manager | 04 Jan 2023 | State Tax Consulting | Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic. |
| Lubic,Jacob | Staff/Assistant | 04 Jan 2023 | State Tax Consulting | Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic. |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|----------------------|--|
| Wehr,Robert W | Senior Manager | 04 Jan 2023 | State Tax Consulting | Call with client (J.Morgan), Kirkland & Ellis (A.Sexton, S.Cantor) to discuss open indirect tax items, including Texas use tax payment status, shut down and movement of fixed assets in Texas; Pennsylvania voluntary disclosure application updates as they relate to data center sales tax exemption, obtaining a Pennsylvania sales tax registration number, and next steps on voluntary disclosure application. Attendees: N. Flagg, R. Wehr, J. Hill, J. Jimenez (left meeting at 1.1 Hours), E. Harvey (left meeting at 1.2 Hours), E. Sapir (left meeting at 1.2 Hours), E. Gillenwater, J. Lubic. |
| Lubic,Jacob | Staff/Assistant | 04 Jan 2023 | State Tax Consulting | Circulate indirect tax notes and action items to EY team |
| Flagg,Nancy A. | Executive Director | 04 Jan 2023 | State Tax Consulting | Email update to A. Sexton (Kirkland & Ellis), S. Cantor (Kirkland & Ellis) on Texas sales and use tax payment |
| Flagg,Nancy A. | Executive Director | 04 Jan 2023 | State Tax Consulting | Internal EY call to discuss Celsius open indirect tax items, including Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status and Core Scientific site shutdown details and implications. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic |
| Hill,Jeffrey | Partner | 04 Jan 2023 | State Tax Consulting | Internal EY call to discuss Celsius open indirect tax items, including Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status and Core Scientific site shutdown details and implications. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 04 Jan 2023 | State Tax Consulting | Internal EY call to discuss Celsius open indirect tax items, including Pennsylvania sales tax Voluntary Disclosure Application status; Texas use tax Voluntary Disclosure application status and Core Scientific site shutdown details and implications. Attendees: N. Flagg, J. Hill, E. Harvey, E. Sapir, J. Lubic |
| Flagg,Nancy A. | Executive Director | 04 Jan 2023 | State Tax Consulting | Research and prepare Texas sales and use tax payment option summary sheet |
| Flagg,Nancy A. | Executive Director | 04 Jan 2023 | State Tax Consulting | Review sales and use tax payment status of Celsius rigs being taken offline by Core Scientific in preparation for sales and use tax status call with J. Morgan (Celsius) |
| Flagg,Nancy A. | Executive Director | 05 Jan 2023 | State Tax Consulting | Finalize Texas use tax payment document pros and cons section and circulate to team |
| Gillenwater,Emily | Staff/Assistant | 05 Jan 2023 | State Tax Consulting | Internal EY call to discuss open indirect tax items, including current state of ongoing sales and use tax, and property tax issues currently identified in various states (Georgia, Pennsylvania, and Texas). Attendees: J. Lubic, E. Gillenwater. |
| Lubic,Jacob | Staff/Assistant | 05 Jan 2023 | State Tax Consulting | Internal EY call to discuss open indirect tax items, including current state of ongoing sales and use tax, and property tax issues currently identified in various states (Georgia, Pennsylvania, and Texas). Attendees: J. Lubic, E. Gillenwater. |
| Jimenez,Joseph Robert | Senior Manager | 05 Jan 2023 | State Tax Consulting | Sales and Use tax review of intangible coupons. E-mail sent to client (J.Morgan) with preliminary analysis. |
| Flagg,Nancy A. | Executive Director | 06 Jan 2023 | State Tax Consulting | Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg |
| Gatt,Katie | Senior Manager | 06 Jan 2023 | State Tax Consulting | Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg |
| Wehr,Robert W | Senior Manager | 06 Jan 2023 | State Tax Consulting | Internal EY call to update technical voluntary disclosure references in the draft Texas use tax payment option summary sheet. EY attendees: E. Harvey, R. Wehr, K. Gatt, N. Flagg |
| Wehr,Robert W | Senior Manager | 06 Jan 2023 | State Tax Consulting | Review and respond to email Texas use tax payment option summary sheet from N.Flagg, review and respond to email from client (J.Morgan) re Texas sales tax imposed on purchase of rigs |
| Flagg,Nancy A. | Executive Director | 06 Jan 2023 | State Tax Consulting | Update Texas use tax payment option summary sheet with comments from EY team call |
| Flagg,Nancy A. | Executive Director | 08 Jan 2023 | State Tax Consulting | Update Texas voluntary disclosure deck draft for team comments, review additional comments and reply |
| Flagg,Nancy A. | Executive Director | 09 Jan 2023 | State Tax Consulting | Forward client (L.Koren) comments on the Texas voluntary disclosure deck draft to EY R. Wehr for comment |
| Flagg,Nancy A. | Executive Director | 09 Jan 2023 | State Tax Consulting | Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater |
| Gatt,Katie | Senior Manager | 09 Jan 2023 | State Tax Consulting | Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater |
| Gillenwater,Emily | Staff/Assistant | 09 Jan 2023 | State Tax Consulting | Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater |
| Lubic,Jacob | Staff/Assistant | 09 Jan 2023 | State Tax Consulting | Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-----------------------|--------------------|-------------|----------------------|--|
| Wehr,Robert W | Senior Manager | 09 Jan 2023 | State Tax Consulting | Internal EY call to discuss Texas use tax voluntary disclosure agreement. Attendees: N. Flagg, E. Harvey, R. Wehr, K. Gatt, J. Lubic, E. Gillenwater |
| Wehr,Robert W | Senior Manager | 09 Jan 2023 | State Tax Consulting | Review and respond to client (L.Koren) Texas voluntary disclosure deck draft comments |
| Flagg,Nancy A. | Executive Director | 09 Jan 2023 | State Tax Consulting | Update and provide Texas voluntary disclosure deck draft and provide to client (J. Morgan, L.Koren) with information requested on Texas use tax regulation 3.346 |
| Flagg,Nancy A. | Executive Director | 10 Jan 2023 | State Tax Consulting | Circulate updated Texas voluntary disclosure deck to client (J.Morgan, L.Koren), Kirkland (A.Sexton, S.Cantor) and EY team in advance of Jan11 call |
| Flagg,Nancy A. | Executive Director | 11 Jan 2023 | State Tax Consulting | Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater |
| Gatt,Katie | Senior Manager | 11 Jan 2023 | State Tax Consulting | Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater |
| Gillenwater,Emily | Staff/Assistant | 11 Jan 2023 | State Tax Consulting | Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater |
| Wehr,Robert W | Senior Manager | 11 Jan 2023 | State Tax Consulting | Call with client (J.Morgan, L.Koren)and Kirkland & Ellis (A.Sexton) to discuss Texas Voluntary Disclosure Agreement processes and procedures, including use of original asset cost, and clarity around movement of fixed assets to Texas. EY Attendees: N. Flagg, R. Wehr, K. Gatt, E. Gillenwater |
| Flagg,Nancy A. | Executive Director | 11 Jan 2023 | State Tax Consulting | Prepare for call with client and Kirkland & Ellis to discuss Texas use |
| Flagg,Nancy A. | Executive Director | 12 Jan 2023 | State Tax Consulting | Call with client (J. Morgan, L. Koren, J. Fan, P. Holert) and Mawson host site representatives (A. Sivikofsky, L. Wilson, J. Manning) in Pennsylvania to discuss status of Mawson's Pennsylvania Data Center Exemption application. EY attendees: N. Flagg, J.Hill, J.Jimenez |
| Hill,Jeanne L. | Senior Manager | 12 Jan 2023 | State Tax Consulting | Call with client (J. Morgan, L. Koren, J. Fan, P. Holert) and Mawson host site representatives (A. Sivikofsky, L. Wilson, J. Manning) in Pennsylvania to discuss status of Mawson's Pennsylvania Data Center Exemption application. EY attendees: N. Flagg, J.Hill, J.Jimenez |
| Jimenez,Joseph Robert | Senior Manager | 12 Jan 2023 | State Tax Consulting | Call with client (J. Morgan, L. Koren, J. Fan, P. Holert) and Mawson host site representatives (A. Sivikofsky, L. Wilson, J. Manning) in Pennsylvania to discuss status of Mawson's Pennsylvania Data Center Exemption application. EY attendees: N. Flagg, J.Hill, J.Jimenez |
| Hill,Jeanne L. | Senior Manager | 12 Jan 2023 | State Tax Consulting | Prepare for call with client & Mawson re Pennsylvania Sales Tax data center exemption |
| Jimenez,Joseph Robert | Senior Manager | 12 Jan 2023 | State Tax Consulting | Prepare for call with client & Mawson re Pennsylvania Sales Tax data center exemption |
| Mitchell,Traci R. | Executive Director | 13 Jan 2023 | State Tax Consulting | Review and discuss state income tax status |
| Flagg,Nancy A. | Executive Director | 13 Jan 2023 | State Tax Consulting | Email Kirkland & Ellis (A.Sexton) to update on Pennsylvania voluntary disclosure Agreement status |
| Flagg,Nancy A. | Executive Director | 13 Jan 2023 | State Tax Consulting | Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps. EY attendees: N. Flagg, J.Hill, J. Jimenez |
| Hill,Jeanne L. | Senior Manager | 13 Jan 2023 | State Tax Consulting | Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps. EY attendees: N. Flagg, J.Hill, J. Jimenez |
| Jimenez,Joseph Robert | Senior Manager | 13 Jan 2023 | State Tax Consulting | Internal EY call to discuss Pennsylvania voluntary disclosure status and next steps. EY attendees: N. Flagg, J.Hill, J. Jimenez |
| Flagg,Nancy A. | Executive Director | 13 Jan 2023 | State Tax Consulting | Review Pennsylvania voluntary disclosure application status |
| Hill,Jeanne L. | Senior Manager | 13 Jan 2023 | State Tax Consulting | Review Pennsylvania voluntary disclosure application status |
| Hill,Jeanne L. | Senior Manager | 17 Jan 2023 | State Tax Consulting | Celsius emails to A. Sexton and S. Cantor (Kirkland) regarding Pennsylvania voluntary disclosure agreement strategy emails to client |
| Flagg,Nancy A. | Executive Director | 17 Jan 2023 | State Tax Consulting | Email Kirkland & Ellis (A.Sexton) regarding Pennsylvania voluntary disclosure application |
| Flagg,Nancy A. | Executive Director | 17 Jan 2023 | State Tax Consulting | Email Kirkland & Ellis Pennsylvania voluntary disclosure bankruptcy question |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|----------------------|--|
| Johnson,Derrick Joseph | Staff/Assistant | 17 Jan 2023 | State Tax Consulting | Finalize additional tax noticing jurisdiction review, compile addresses from income tax returns, sales and use tax returns, and state websites |
| Flagg,Nancy A. | Executive Director | 17 Jan 2023 | State Tax Consulting | Guidance to EY D. Johnson on finalizing additional tax noticing jurisdiction review |
| Lubic,Jacob | Staff/Assistant | 17 Jan 2023 | State Tax Consulting | Preparing claims report link for A. Kapp (EY) and D. Johnson (EY) to prepare an updated tax claims log for analysis |
| Flagg,Nancy A. | Executive Director | 18 Jan 2023 | State Tax Consulting | Call with EY D. Johnson to review additional noticing draft and next steps to finalize |
| Johnson,Derrick Joseph | Staff/Assistant | 18 Jan 2023 | State Tax Consulting | Call with EY N.Flagg to discuss to review additional noticing draft and next steps to finalize |
| Johnson,Derrick Joseph | Staff/Assistant | 18 Jan 2023 | State Tax Consulting | Finalize additional tax noticing jurisdiction review, compile addresses from income tax returns, sales and use tax returns, and state websites |
| Flagg,Nancy A. | Executive Director | 18 Jan 2023 | State Tax Consulting | Internal EY call to discuss Pennsylvania voluntary disclosure application status and next steps. Attendees: N.Flagg, J.Hill, J.Jimenez |
| Hill,Jeanne L. | Senior Manager | 18 Jan 2023 | State Tax Consulting | Internal EY call to discuss Pennsylvania voluntary disclosure application status and next steps. Attendees: N.Flagg, J.Hill, J.Jimenez |
| Jimenez,Joseph Robert | Senior Manager | 18 Jan 2023 | State Tax Consulting | Internal EY call to discuss Pennsylvania voluntary disclosure application status and next steps. Attendees: N.Flagg, J.Hill, J.Jimenez |
| Gatt,Katie | Senior Manager | 18 Jan 2023 | State Tax Consulting | Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater |
| Flagg,Nancy A. | Executive Director | 18 Jan 2023 | State Tax Consulting | Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater |
| Gillenwater,Emily | Staff/Assistant | 18 Jan 2023 | State Tax Consulting | Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater |
| Hill,Jeffrey | Partner | 18 Jan 2023 | State Tax Consulting | Internal EY call to discuss status of Texas Voluntary Disclosure Agreement, status of completion of updated notice list, Pennsylvania third-party data center host. Attendees: N. Flagg, J. Hill, E. Harvey, K. Gatt, E. Gillenwater |
| Hill,Jeanne L. | Senior Manager | 18 Jan 2023 | State Tax Consulting | Pennsylvania voluntary disclosure application updates |
| Johnson,Derrick Joseph | Staff/Assistant | 18 Jan 2023 | State Tax Consulting | Review 50 state bankruptcy noticing list and incorporate in updated tax notice list. |
| Flagg,Nancy A. | Executive Director | 19 Jan 2023 | State Tax Consulting | Call with EY D. Johnson to review additional tax authority special noticing addresses identified to finalize additional tax noticing list |
| Johnson,Derrick Joseph | Staff/Assistant | 19 Jan 2023 | State Tax Consulting | Call with EY N.Flagg to review additional tax authority special noticing addresses identified to finalize additional tax noticing list |
| Flagg,Nancy A. | Executive Director | 19 Jan 2023 | State Tax Consulting | Finalize and provide Kirkland & Ellis (S. Cantor) updated additional tax noticing addresses |
| Flagg,Nancy A. | Executive Director | 19 Jan 2023 | State Tax Consulting | Mark-up Pennsylvania voluntary disclosure application for Kirkland & Ellis comments and refund language and circulate update to Kirkland & Ellis for final review |
| Hill,Jeanne L. | Senior Manager | 19 Jan 2023 | State Tax Consulting | Review Pennsylvania voluntary disclosure application comments / mark-ups |
| Johnson,Derrick Joseph | Staff/Assistant | 19 Jan 2023 | State Tax Consulting | Update master tax notice list to reflect jurisdictions that previously received notice to avoid duplications |
| Johnson,Derrick Joseph | Staff/Assistant | 19 Jan 2023 | State Tax Consulting | Update tax notice list, including added a source column |
| Flagg,Nancy A. | Executive Director | 20 Jan 2023 | State Tax Consulting | Additional mark-ups to Pennsylvania voluntary disclosure and send to Kirkland & Ellis for review |
| Flagg,Nancy A. | Executive Director | 20 Jan 2023 | State Tax Consulting | Review and add to additional tax authority noticing jurisdiction items per recommendation to include all state bankruptcy unit list |
| Hill,Jeanne L. | Senior Manager | 23 Jan 2023 | State Tax Consulting | Email N.Flagg confirming Pennsylvania voluntary disclosure application and emailed to Pennsylvania Department of Revenue to schedule call to discuss required updates |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|----------------------|---|
| Flagg,Nancy A. | Executive Director | 23 Jan 2023 | State Tax Consulting | Incorporate Kirkland & Ellis bankruptcy mark-ups to Pennsylvania voluntary disclosure draft and provide to J.Hill (EY) for submission to Pennsylvania |
| Flagg,Nancy A. | Executive Director | 23 Jan 2023 | State Tax Consulting | Internal EY call to discuss open indirect tax items, including Pennsylvania sales tax voluntary disclosure application and next steps; Texas voluntary disclosure application status and next steps. Attendees: N. Flagg, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 23 Jan 2023 | State Tax Consulting | Internal EY call to discuss open indirect tax items, including Pennsylvania sales tax voluntary disclosure application and next steps; Texas voluntary disclosure application status and next steps. Attendees: N. Flagg, J. Lubic |
| Flagg,Nancy A. | Executive Director | 23 Jan 2023 | State Tax Consulting | Internal EY call to discuss required master tax notice list updates, fee statement detail review. Attendees: D.Johnson, N.Flagg |
| Johnson,Derrick Joseph | Staff/Assistant | 23 Jan 2023 | State Tax Consulting | Internal EY call to discuss required master tax notice list updates, fee statement detail review. Attendees: D.Johnson, N.Flagg |
| Flagg,Nancy A. | Executive Director | 23 Jan 2023 | State Tax Consulting | Reply to Kirkland & Ellis (S.Cantor) on Pennsylvania voluntary disclosure estimated liability amount and current status with Pennsylvania voluntary disclosure team |
| Flagg,Nancy A. | Executive Director | 23 Jan 2023 | State Tax Consulting | Review client (J. Morgan) email on property tax proposals and reply |
| Flagg,Nancy A. | Executive Director | 23 Jan 2023 | State Tax Consulting | Review Texas voluntary disclosure deck from client (L.Koren) and reply with follow-up requests |
| Flagg,Nancy A. | Executive Director | 23 Jan 2023 | State Tax Consulting | Review updated creditor noticing list from Stretto and send to D. Johnson (EY) with next steps |
| Flagg,Nancy A. | Executive Director | 24 Jan 2023 | State Tax Consulting | Call with J.Hill (EY) regarding Pennsylvania voluntary disclosure open items and next steps |
| Hill,Jeanne L. | Senior Manager | 24 Jan 2023 | State Tax Consulting | Call with N.Flagg (EY) regarding Pennsylvania voluntary disclosure open items and next steps |
| Hill,Jeanne L. | Senior Manager | 24 Jan 2023 | State Tax Consulting | Call with Pennsylvania voluntary disclosure application team leader re Celsius application |
| Flagg,Nancy A. | Executive Director | 24 Jan 2023 | State Tax Consulting | Draft Pennsylvania voluntary disclosure extension request email including bankruptcy requests and provide to J.Hill (EY) for transmittal to Pennsylvania |
| Hill,Jeanne L. | Senior Manager | 24 Jan 2023 | State Tax Consulting | Review final voluntary disclosure application with comments to discuss with the Pennsylvania voluntary disclosure application team |
| Flagg,Nancy A. | Executive Director | 24 Jan 2023 | State Tax Consulting | Review Pennsylvania voluntary disclosure mark-ups from J.Hill (EY) |
| Johnson,Derrick Joseph | Staff/Assistant | 24 Jan 2023 | State Tax Consulting | Update master tax notice list with addresses |
| Flagg,Nancy A. | Executive Director | 24 Jan 2023 | State Tax Consulting | Update to Kirkland & Ellis on progress with Pennsylvania voluntary disclosure final exchanges with the state voluntary disclosure team |
| Flagg,Nancy A. | Executive Director | 25 Jan 2023 | State Tax Consulting | Call with client (J.Morgan) to discuss Georgia, Kentucky, North Carolina and Texas personal property tax open issues, including possible payment of personal property tax by a third-party, status of 2022 and 2023 filings for Georgia, Kentucky, North Carolina and Texas. EY Attendees: N. Flagg, J. Rash, E. Gillenwater. |
| Gillenwater,Emily | Senior | 25 Jan 2023 | State Tax Consulting | Call with client (J.Morgan) to discuss Georgia, Kentucky, North Carolina and Texas personal property tax open issues, including possible payment of personal property tax by a third-party, status of 2022 and 2023 filings for Georgia, Kentucky, North Carolina and Texas. EY Attendees: N. Flagg, J. Rash, E. Gillenwater. |
| Rash,Jeffrey B | Executive Director | 25 Jan 2023 | State Tax Consulting | Call with client (J.Morgan) to discuss Georgia, Kentucky, North Carolina and Texas personal property tax open issues, including possible payment of personal property tax by a third-party, status of 2022 and 2023 filings for Georgia, Kentucky, North Carolina and Texas. EY Attendees: N. Flagg, J. Rash, E. Gillenwater. |
| Hill,Jeanne L. | Senior Manager | 25 Jan 2023 | State Tax Consulting | Email client (J.Morgan, L.Koren) update re Pennsylvania voluntary disclosure application outcome |
| Rash,Jeffrey B | Executive Director | 25 Jan 2023 | State Tax Consulting | Prepare for call with client (J.Morgan) re property tax filing obligations |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-------------------|--------------------|-------------|----------------------|--|
| Gatt,Katie | Senior Manager | 26 Jan 2023 | State Tax Consulting | Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well as how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY). |
| Flagg,Nancy A. | Executive Director | 26 Jan 2023 | State Tax Consulting | Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well as how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY). |
| Gillenwater,Emily | Senior | 26 Jan 2023 | State Tax Consulting | Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well as how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY). |
| Wehr,Robert W | Senior Manager | 26 Jan 2023 | State Tax Consulting | Call with client (J.Morgan, L.Koren), Kirkland & Ellis (S.Cantor) to discuss Texas Voluntary Disclosure Agreement process including timing, formatting of the request letter for a voluntary disclosure agreement, as well as how to calculate the estimate of sales and use tax owed for purposes of the request letter. EY Attendees: N. Flagg (EY), R. Wehr(EY) (left meeting at 0.7 hours), K. Gatt(EY), E. Gillenwater(EY). |
| Flagg,Nancy A. | Executive Director | 26 Jan 2023 | State Tax Consulting | Reply to Kirkland & Ellis (S.Cantor) on tax noticing additions and current noticing list review status |
| Flagg,Nancy A. | Executive Director | 26 Jan 2023 | State Tax Consulting | Review Texas voluntary disclosure deck template from R. Wehr(EY) and send to Kirkland & Ellis (S. Cantor) for review of bankruptcy mark-ups |
| Wehr,Robert W | Senior Manager | 26 Jan 2023 | State Tax Consulting | Texas voluntary disclosure deck template, contact information to client (J.Morgan) |
| Flagg,Nancy A. | Executive Director | 26 Jan 2023 | State Tax Consulting | Update Texas voluntary disclosure deck and send to Kirkland & Ellis (S.Cantor) for review |
| Flagg,Nancy A. | Executive Director | 27 Jan 2023 | State Tax Consulting | Call with E. Corts (EY) to discuss Texas statutory and administrative protocols of Texas use tax storage exemptions |
| Wehr,Robert W | Senior Manager | 27 Jan 2023 | State Tax Consulting | Call with E. Corts (EY) to discuss Texas statutory and administrative protocols of Texas use tax storage exemptions |
| Flagg,Nancy A. | Executive Director | 27 Jan 2023 | State Tax Consulting | Call with Kirkland & Ellis (S.Cantor) to plan approach of discussion with unsecured creditors committee regarding Texas Voluntary Disclosure Agreement process, Pennsylvania Voluntary Disclosure application status, Pennsylvania sales tax registration number and data center exemption, and summary of Texas Voluntary Disclosure Agreement arguments, estimate tax owed. EY Attendees: N. Flagg, J. Hill, E. Gillenwater |
| Gillenwater,Emily | Senior | 27 Jan 2023 | State Tax Consulting | Call with Kirkland & Ellis (S.Cantor) to plan approach of discussion with unsecured creditors committee regarding Texas Voluntary Disclosure Agreement process, Pennsylvania Voluntary Disclosure application status, Pennsylvania sales tax registration number and data center exemption, and summary of Texas Voluntary Disclosure Agreement arguments, estimate tax owed. EY Attendees: N. Flagg, J. Hill, E. Gillenwater |
| Hill,Jeanne L. | Senior Manager | 27 Jan 2023 | State Tax Consulting | Call with Kirkland & Ellis (S.Cantor) to plan approach of discussion with unsecured creditors committee regarding Texas Voluntary Disclosure Agreement process, Pennsylvania Voluntary Disclosure application status, Pennsylvania sales tax registration number and data center exemption, and summary of Texas Voluntary Disclosure Agreement arguments, estimate tax owed. EY Attendees: N. Flagg, J. Hill, E. Gillenwater |
| Flagg,Nancy A. | Executive Director | 27 Jan 2023 | State Tax Consulting | Call with Kirkland & Ellis and unsecured creditors committee representatives to discuss state tax issues requiring unsecured creditor committee notification |
| Corts,Edward | Senior Manager | 27 Jan 2023 | State Tax Consulting | Call with N. Flagg (EY) to discuss statutory and/or administrative protocols of Texas short term sales and use tax storage exemptions. |
| Flagg,Nancy A. | Executive Director | 27 Jan 2023 | State Tax Consulting | Email client (L.Koren, J. Morgan) to update that Texas voluntary disclosure notifications to unsecured creditors committee is complete |
| Hill,Jeanne L. | Senior Manager | 27 Jan 2023 | State Tax Consulting | Email Pennsylvania voluntary disclosure application team to request extension |
| Flagg,Nancy A. | Executive Director | 27 Jan 2023 | State Tax Consulting | Extend additional Texas use tax exemption questions to E.Corts (EY) |
| Gillenwater,Emily | Senior | 27 Jan 2023 | State Tax Consulting | Per N. Flagg, reviewed Core Scientific, Inc.'s Master Service Agreement with Celsius for language related to property tax, or any tax sharing and mention of specific locations / addresses. |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|-------------------|--------------------|-------------|----------------------|---|
| Flagg,Nancy A. | Executive Director | 27 Jan 2023 | State Tax Consulting | Provide Texas responsible party research to Kirkland & Ellis |
| Rash,Jeffrey B | Executive Director | 27 Jan 2023 | State Tax Consulting | Research to validate addresses for property tax authorities in Whitfield County, Georgia; Cherokee County, North Carolina and Marshall County, Kentucky and email N.Flagg |
| Flagg,Nancy A. | Executive Director | 27 Jan 2023 | State Tax Consulting | Review Core Scientific contracts and send to EY team with further review guidance |
| Flagg,Nancy A. | Executive Director | 27 Jan 2023 | State Tax Consulting | Review Texas responsible party research from E. Corts (EY) and follow-up with questions |
| Corts,Edward | Senior Manager | 27 Jan 2023 | State Tax Consulting | Texas State Desk review of Texas tax laws regarding responsible parties and holding them liable for use tax not paid by a company to the Texas Comptroller. Texas State Desk review of Texas statutory and/or administrative protocols of Texas short term sales and use tax storage exemption. |
| Hill,Jeanne L. | Senior Manager | 30 Jan 2023 | State Tax Consulting | Email Pennsylvania Department of Revenue to confirm voluntary disclosure application extension |
| Flagg,Nancy A. | Executive Director | 30 Jan 2023 | State Tax Consulting | Provide Pennsylvania approval of voluntary disclosure extension to client (J.Morgan, L.Koren) and Kirkland & Ellis |
| Flagg,Nancy A. | Executive Director | 31 Jan 2023 | State Tax Consulting | Review tax section of Bankruptcy Court Appointed Examiner report and email to Kirkland & Ellis team regarding current status of voluntary disclosures |
| Flagg,Nancy A. | Executive Director | 01 Feb 2023 | State Tax Consulting | Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours) |
| Gatt,Katie | Senior Manager | 01 Feb 2023 | State Tax Consulting | Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours) |
| Gillenwater,Emily | Senior | 01 Feb 2023 | State Tax Consulting | Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours) |
| Hill,Jeanne L. | Senior Manager | 01 Feb 2023 | State Tax Consulting | Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours) |
| Rash,Jeffrey B | Executive Director | 01 Feb 2023 | State Tax Consulting | Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours) |
| Wehr,Robert W | Senior Manager | 01 Feb 2023 | State Tax Consulting | Call with client (J.Morgan) and Kirkland & Ellis (A.Sexton, S. Cantor) to discuss Texas Voluntary Disclosure Agreement status and Pennsylvania Voluntary Disclosure Agreement status, including discussions around pursuing a data center exemption. EY Attendees: N. Flagg, R. Wehr, J. Rash, K. Gatt, E. Gillenwater, J. Hill (left meeting at 0.4 hours) |
| Flagg,Nancy A. | Executive Director | 01 Feb 2023 | State Tax Consulting | EY internal call to discuss open tax items, required next steps and team member assignments for each. EY attendees: N. Flagg and K. Gatt |
| Gatt,Katie | Senior Manager | 01 Feb 2023 | State Tax Consulting | EY internal call to discuss open tax items, required next steps and team member assignments for each. EY attendees: N. Flagg and K. Gatt |
| Wehr,Robert W | Senior Manager | 01 Feb 2023 | State Tax Consulting | Review Texas voluntary disclosure agreement request sent from client (J.Morgan), reply with suggested revisions |
| Flagg,Nancy A. | Executive Director | 02 Feb 2023 | State Tax Consulting | Reply to Celsius (J. Morgan) with Oklahoma sales and use tax information |
| Hill,Jeanne L. | Senior Manager | 03 Feb 2023 | State Tax Consulting | Pennsylvania voluntary disclosure denial call with EY Pennsylvania state desk, Jeanne Hill (EY). Attendees: N.Flagg, J.Hill |
| Flagg,Nancy A. | Executive Director | 03 Feb 2023 | State Tax Consulting | Pennsylvania responsible party memo and research reply to Kirkland & Ellis (A.Sexton) and set follow-up call with Celsius and Kirkland & Ellis teams to discuss next steps |
| Flagg,Nancy A. | Executive Director | 03 Feb 2023 | State Tax Consulting | Pennsylvania voluntary disclosure denial call with EY Pennsylvania state desk, Jeanne Hill (EY). Attendees: N.Flagg, J.Hill |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|----------------------|---|
| Flagg,Nancy A. | Executive Director | 03 Feb 2023 | State Tax Consulting | Review and summarize Pennsylvania voluntary disclosure denial due to bankruptcy filing and send email update to Celsius and Kirkland & Ellis |
| Flagg,Nancy A. | Executive Director | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss Ohio use tax imposed on transfer of rigs, including data center exemptions and application process. EY Attendees: N. Flagg, B. Nolan, E. Gillenwater |
| Gillenwater,Emily | Senior | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss Ohio use tax imposed on transfer of rigs, including data center exemptions and application process. EY Attendees: N. Flagg, B. Nolan, E. Gillenwater |
| Nolan,Bill | Executive Director | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss Ohio use tax imposed on transfer of rigs, including data center exemptions and application process. EY Attendees: N. Flagg, B. Nolan, E. Gillenwater |
| Flagg,Nancy A. | Executive Director | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss Oklahoma use tax imposed on transfer of rigs, including allocation of sales for purposes of data center exemption in Oklahoma and personal property tax considerations. EY Attendees: N. Flagg, R. Wehr, E. Gillenwater |
| Gillenwater,Emily | Senior | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss Oklahoma use tax imposed on transfer of rigs, including allocation of sales for purposes of data center exemption in Oklahoma and personal property tax considerations. EY Attendees: N. Flagg, R. Wehr, E. Gillenwater |
| Wehr,Robert W | Senior Manager | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss Oklahoma use tax imposed on transfer of rigs, including allocation of sales for purposes of data center exemption in Oklahoma and personal property tax considerations. EY Attendees: N. Flagg, R. Wehr, E. Gillenwater |
| Flagg,Nancy A. | Executive Director | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater |
| Gillenwater,Emily | Senior | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater |
| Hill,Jeanne L. | Senior Manager | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater |
| Jimenez,Joseph Robert | Senior Manager | 06 Feb 2023 | State Tax Consulting | Call with client (L.Koren, J.Morgan) to discuss rejected Pennsylvania Voluntary Disclosure Agreement and next steps, including obtaining sales tax reregistration number, data center exemption, manufacturing exemption. EY Attendees: N. Flagg, J. Hill, J. Jimenez, E. Gillenwater |
| Nolan,Bill | Executive Director | 06 Feb 2023 | State Tax Consulting | Contact Ohio Department of Taxation to determine if data center exemption agreements are public record and search direct pay permit holders. Report back to client and EY team. |
| Flagg,Nancy A. | Executive Director | 06 Feb 2023 | State Tax Consulting | Georgia follow-up with EY Georgia state desk J. Thompson per Celsius (J. Morgan) request |
| Hill,Jeanne L. | Senior Manager | 06 Feb 2023 | State Tax Consulting | Send Pennsylvania sales tax registration data worksheet to client (J.Morgan) |
| Flagg,Nancy A. | Executive Director | 06 Feb 2023 | State Tax Consulting | Set Ohio state desk call per J. Morgan (Celsius) request and advance Oklahoma and Ohio desk call times per Celsius request |
| Flagg,Nancy A. | Executive Director | 07 Feb 2023 | State Tax Consulting | Internal EY call to discuss client (J.Morgan) questions re Georgia Data Center Exemption, including the transferability to a new physical location, and whether the exemption can be used retroactively. Attendees: N. Flagg, J. Thompson, E. Gillenwater |
| Thompson,Jeffrey Allen | Executive Director | 07 Feb 2023 | State Tax Consulting | Internal EY call to discuss client (J.Morgan) questions re Georgia Data Center Exemption, including the transferability to a new physical location, and whether the exemption can be used retroactively. Attendees: N. Flagg, J. Thompson, E. Gillenwater |
| Gillenwater,Emily | Senior | 07 Feb 2023 | State Tax Consulting | Internal EY call to discuss client (J.Morgan) questions re Georgia Data Center Exemption, including the transferability to a new physical location, and whether the exemption can be used retroactively. Attendees: N. Flagg, J. Thompson, E. Gillenwater |
| Gillenwater,Emily | Senior | 07 Feb 2023 | State Tax Consulting | Reviewed Bankruptcy Court Appointed Examiner's report and started drafting a summary of potential issues and red flags for state tax matters. |
| Thompson,Jeffrey Allen | Executive Director | 08 Feb 2023 | State Tax Consulting | Call with EY Georgia State Desk (J.Thompson) to discuss Georgia high-tech exemption for servers. Attendees: G.Kotanchiyev, J.Thompson |
| Kotanchiyev,Georgiy S. | Senior Manager | 08 Feb 2023 | State Tax Consulting | Call with EY Georgia State Desk (J.Thompson) to discuss Georgia high-tech exemption for servers. Attendees: G.Kotanchiyev, J.Thompson |
| Gillenwater,Emily | Senior | 09 Feb 2023 | State Tax Consulting | Finished review of Bankruptcy Court Appointed Examiner's Report and finished drafting summary Report. Provided a copy of summary to N. Flagg, and K. Gatt. |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|---------------------|--------------------|-------------|----------------------|--|
| Flagg,Nancy A. | Executive Director | 14 Feb 2023 | State Tax Consulting | Call with client (J.Morgan) to address open indirect issues and workstreams, including support for fixed asset movement to Oklahoma, use and personal property tax implications, and status and process to obtain data center exemption certificate for use tax, Texas Voluntary Disclosure Application status. EY Attendees: N.Flagg, R. Wehr, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 14 Feb 2023 | State Tax Consulting | Call with client (J.Morgan) to address open indirect issues and workstreams, including support for fixed asset movement to Oklahoma, use and personal property tax implications, and status and process to obtain data center exemption certificate for use tax, Texas Voluntary Disclosure Application status. EY Attendees: N.Flagg, R. Wehr, J. Lubic |
| Wehr,Robert W | Senior Manager | 14 Feb 2023 | State Tax Consulting | Call with client (J.Morgan) to address open indirect issues and workstreams, including support for fixed asset movement to Oklahoma, use and personal property tax implications, and status and process to obtain data center exemption certificate for use tax, Texas Voluntary Disclosure Application status. EY Attendees: N.Flagg, R. Wehr, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 14 Feb 2023 | State Tax Consulting | Circulating follow-ups and instructions for deployment on workstreams to EY team |
| Gillenwater,Emily | Senior | 14 Feb 2023 | State Tax Consulting | Internal EY call to discuss open indirect issues and workstreams, including Texas voluntary disclosure agreement status, movement of rigs to Oklahoma, Pennsylvania Voluntary Disclosure application denial. Attendees: E. Gillenwater, J. Lubic |
| Lubic,Jacob | Staff/Assistant | 14 Feb 2023 | State Tax Consulting | Internal EY call to discuss open indirect issues and workstreams, including Texas voluntary disclosure agreement status, movement of rigs to Oklahoma, Pennsylvania Voluntary Disclosure application denial. Attendees: E. Gillenwater, J. Lubic |
| Flagg,Nancy A. | Executive Director | 16 Feb 2023 | State Tax Consulting | Review emails from Celsius (J. Morgan) on Texas voluntary disclosure application denial and Wyoming request for EY state desk call and send team update to coordinate calls |
| Kapp,Amanda Michele | Staff/Assistant | 17 Feb 2023 | State Tax Consulting | Reading part of Bankruptcy Court Appointed Examiner report summary tax section |
| Flagg,Nancy A. | Executive Director | 17 Feb 2023 | State Tax Consulting | Review and note Pennsylvania tax payment email from Celsius (J.Morgan) and coordinate Wyoming sales and use data center exemption call with EY Wyoming state desk M.Wasser |
| Lopez,Alfredo | Manager | 20 Feb 2023 | State Tax Consulting | Program research for Celsius for Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. |
| Kapp,Amanda Michele | Staff/Assistant | 20 Feb 2023 | State Tax Consulting | Read tax section of Bankruptcy Court Appointed Examiners report |
| Wehr,Robert W | Senior Manager | 21 Feb 2023 | State Tax Consulting | Call with client (L.Koren) to discuss Oklahoma computer services exemption, including exemption certificates required; review certificates provided by client (L.Koren), contact Oklahoma Tax Commission to determine documentation required to submit exemption request and follow-up with client (L.Koren) |
| Lopez,Alfredo | Manager | 21 Feb 2023 | State Tax Consulting | Review Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. Contact Wyoming to get more insight program certification process |
| Wasser,Michael J. | Executive Director | 21 Feb 2023 | State Tax Consulting | Preparation for client call and review of Wyoming data center exemption requirements and other incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. |
| Flagg,Nancy A. | Executive Director | 21 Feb 2023 | State Tax Consulting | Provide advance client information to EY team addressing Wyoming data center exemption |
| Cooper,Grant Oliver | Senior Manager | 21 Feb 2023 | State Tax Consulting | Research Wyoming data center exemption for sales tax applicability to Celsius fact pattern, prepare for call with client February 22 |
| Flagg,Nancy A. | Executive Director | 21 Feb 2023 | State Tax Consulting | Review Wyoming data center exemption advance info from G.Cooper (EY) and reply with additional client information and anticipated questions |
| Cooper,Grant Oliver | Senior Manager | 22 Feb 2023 | State Tax Consulting | Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt. |
| Flagg,Nancy A. | Executive Director | 22 Feb 2023 | State Tax Consulting | Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt. |
| Gatt,Katie | Senior Manager | 22 Feb 2023 | State Tax Consulting | Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt. |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|----------------------|--|
| Lopez,Alfredo | Manager | 22 Feb 2023 | State Tax Consulting | Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt. |
| Wasser,Michael J. | Executive Director | 22 Feb 2023 | State Tax Consulting | Call with client (J.Morgan L.Koren) to discuss Wyoming data center exemption / incentives available related to rigs deployed to Wyoming, including eligibility requirements, ability to utilize host exemption, process and procedure to obtain. EY Attendees: A.Lopez, G.Cooper, M.Wasser, N.Flagg, K.Gatt. |
| Wehr,Robert W | Senior Manager | 23 Feb 2023 | State Tax Consulting | Research Oklahoma temporary Storage exemption and reply to client (J.Morgan) re applicability of Oklahoma temporary storage exemption for use tax, consideration of computer service exemption for equipment |
| Flagg,Nancy A. | Executive Director | 24 Feb 2023 | State Tax Consulting | Review Wyoming property tax requirements per J. Morgan (Celsius) request, and email information to J. Morgan (Celsius) |
| Wehr,Robert W | Senior Manager | 02 Mar 2023 | State Tax Consulting | Oklahoma sales tax assistance review load management and cleaning proposal provided by client (J.Morgan) |
| Flagg,Nancy A. | Executive Director | 02 Mar 2023 | State Tax Consulting | Prepare open tax items list and next steps |
| Mitchell,Traci R. | Executive Director | 09 Mar 2023 | State Tax Consulting | emails regarding Wyoming state of incorporation questions |
| Flagg,Nancy A. | Executive Director | 15 Mar 2023 | State Tax Consulting | Call with client (J.Morgan) and R.Wehr to discuss Texas and other tax open items |
| Wehr,Robert W | Senior Manager | 15 Mar 2023 | State Tax Consulting | Call with client (J.Morgan) and N.Flagg to discuss Texas and other tax open items |
| Flagg,Nancy A. | Executive Director | 17 Mar 2023 | State Tax Consulting | Internal EY call with J.Hill to discuss Pennsylvania sales and use tax registration status |
| Hill,Jeanne L. | Senior Manager | 17 Mar 2023 | State Tax Consulting | Internal EY call with J.Hill to discuss Pennsylvania sales and use tax registration status |
| Gatt,Katie | Senior Manager | 20 Mar 2023 | State Tax Consulting | Compile state tax code November December fee statement detail |
| Johnson,Derrick Joseph | Staff/Assistant | 20 Mar 2023 | State Tax Consulting | Compile tax claims log reflecting detail (e.g., tax type, period(s), interest, etc.) per N.Flagg instructions |
| Flagg,Nancy A. | Executive Director | 20 Mar 2023 | State Tax Consulting | Internal EY call to discuss tax claims filed to date, including claims in excess of \$1million. Attendees: D. Johnson, N. Flagg and K. Gatt |
| Gatt,Katie | Senior Manager | 20 Mar 2023 | State Tax Consulting | Internal EY call to discuss tax claims filed to date, including claims in excess of \$1million. Attendees: D. Johnson, N. Flagg and K. Gatt |
| Johnson,Derrick Joseph | Staff/Assistant | 20 Mar 2023 | State Tax Consulting | Internal EY call to discuss tax claims filed to date, including claims in excess of \$1million. Attendees: D. Johnson, N. Flagg and K. Gatt |
| Flagg,Nancy A. | Executive Director | 20 Mar 2023 | State Tax Consulting | Review bankruptcy tax claims list from company to determine next steps for claims log |
| Flagg,Nancy A. | Executive Director | 21 Mar 2023 | State Tax Consulting | Call with client (J. Morgan) to discuss Pennsylvania sales and use tax registration and tax claim open items. EY attendees: N.Flagg, J.Hill |
| Hill,Jeanne L. | Senior Manager | 21 Mar 2023 | State Tax Consulting | Call with client (J. Morgan) to discuss Pennsylvania sales and use tax registration and tax claim open items. EY attendees: N.Flagg, J.Hill |
| Flagg,Nancy A. | Executive Director | 21 Mar 2023 | State Tax Consulting | Internal EY call with J. Hill to confirm follow-ups and next steps per call with client (J.Morgan) |
| Flagg,Nancy A. | Executive Director | 22 Mar 2023 | State Tax Consulting | Internal EY call to discuss bankruptcy status update, including fixed asset information required for federal tax calculations. Attendees: N.Flagg, E.Harvey, E.Sapir |
| Hill,Jeanne L. | Senior Manager | 22 Mar 2023 | State Tax Consulting | Internal EY call with N.Flagg to confirm follow-ups and next steps per call with client (J.Morgan) |
| Flagg,Nancy A. | Executive Director | 22 Mar 2023 | State Tax Consulting | Review files provided by client (J. Morgan) reflecting current fixed asset information to send to federal team |
| Lubic,Jacob | Staff/Assistant | 23 Mar 2023 | State Tax Consulting | Review and update tax claims detail log prepared by D.Johnson |
| Gatt,Katie | Senior Manager | 27 Mar 2023 | State Tax Consulting | Review January 2023 fee statement detail |
| Gatt,Katie | Senior Manager | 28 Mar 2023 | State Tax Consulting | Update November-December fee application per general counsel office |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|----------------------|---|
| Coleman,Jade J. | Staff/Assistant | 28 Mar 2023 | State Tax Consulting | Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson. |
| Flagg,Nancy A. | Executive Director | 28 Mar 2023 | State Tax Consulting | Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson. |
| Gatt,Katie | Senior Manager | 28 Mar 2023 | State Tax Consulting | Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson. |
| Gillenwater,Emily | Senior | 28 Mar 2023 | State Tax Consulting | Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson. |
| Johnson,Derrick Joseph | Staff/Assistant | 28 Mar 2023 | State Tax Consulting | Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson. |
| Kapp,Amanda Michele | Staff/Assistant | 28 Mar 2023 | State Tax Consulting | Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson. |
| Li,Eric | Staff/Assistant | 28 Mar 2023 | State Tax Consulting | Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson. |
| Lubic,Jacob | Staff/Assistant | 28 Mar 2023 | State Tax Consulting | Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson. |
| Gatt,Katie | Senior Manager | 28 Mar 2023 | State Tax Consulting | Review February 2023 fee statement detail |
| Gatt,Katie | Senior Manager | 30 Mar 2023 | State Tax Consulting | Finalize January-February fee application detail |
| Li,Eric | Staff/Assistant | 04 Apr 2023 | State Tax Consulting | Compile March 2023 fee statement detail |
| Flagg,Nancy A. | Executive Director | 06 Apr 2023 | State Tax Consulting | Respond to A. Sexton (Kirkland) on status of Pennsylvania and Texas sales and use tax resolutions and state transfer tax estimates related to plan emergence |
| Johnson,Derrick Joseph | Staff/Assistant | 06 Apr 2023 | State Tax Consulting | update and prioritize open items list in master tracker |
| Flagg,Nancy A. | Executive Director | 10 Apr 2023 | State Tax Consulting | Internal EY call with J.Lubic to discuss open tax items, including tax claims log revisions / updates |
| Lubic,Jacob | Staff/Assistant | 10 Apr 2023 | State Tax Consulting | Review tax claims log prepared by D. Johnson in order to provide to client (J.Morgan) |
| Lubic,Jacob | Staff/Assistant | 10 Apr 2023 | State Tax Consulting | Internal EY call with N.Flagg to discuss open tax items, including tax claims log revisions / updates |
| Wehr,Robert W | Senior Manager | 11 Apr 2023 | State Tax Consulting | Texas sales tax assistance review client (J.Morgan) email and reply with updated rates proposed |
| Wehr,Robert W | Senior Manager | 13 Apr 2023 | State Tax Consulting | Research Texas sales tax taxability of security services and hosting services with repairs for client email |
| Flagg,Nancy A. | Executive Director | 16 Apr 2023 | State Tax Consulting | Email client (J.Morgan) list of bankruptcy tax claims, including summary by tax type and claim detail tracker attached along with list and next steps on Cherokee County North Carolina pre-petition property tax notice received |
| Flagg,Nancy A. | Executive Director | 17 Apr 2023 | State Tax Consulting | Call with client (J.Morgan) to discuss indirect tax open items status |
| Flagg,Nancy A. | Executive Director | 18 Apr 2023 | State Tax Consulting | Follow-up call with client (J. Morgan) to discuss open indirect tax items and next steps |
| Flagg,Nancy A. | Executive Director | 18 Apr 2023 | State Tax Consulting | Weekly tax call to discuss balance sheet and P&L status and updates on property and sales tax process. Kirkland: A. Sexton, S. Canto, and M. Kandallu. Celsius: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, N. Flagg, and E. Sapir. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. |
| Flagg,Nancy A. | Executive Director | 19 Apr 2023 | State Tax Consulting | Review Pennsylvania pre and post-petition claim amounts filed for review for comparison with J. Morgan (Celsius) separate calculations |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|-------------------------|--|
| Flagg,Nancy A. | Executive Director | 19 Apr 2023 | State Tax Consulting | Review Texas pre-petition claim amounts filed for review for comparison with J. Morgan (Celsius) separate calculations |
| Flagg,Nancy A. | Executive Director | 20 Apr 2023 | State Tax Consulting | Field question from S. Cantor (Kirkland) on potential transfer tax profile calculations |
| Flagg,Nancy A. | Executive Director | 20 Apr 2023 | State Tax Consulting | Respond to A. Sexton (Kirkland) on status of Pennsylvania and Texas sales and use tax resolutions and state transfer tax estimates related to plan emergence |
| Flagg,Nancy A. | Executive Director | 21 Apr 2023 | State Tax Consulting | Call to seek Client (J.Morgan) and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg |
| Flagg,Nancy A. | Executive Director | 21 Apr 2023 | State Tax Consulting | Internal EY call in preparation for and follow-up to call with client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect tax costs related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg |
| Flagg,Nancy A. | Executive Director | 21 Apr 2023 | State Tax Consulting | Prioritize and assign post client call indirect tax items requiring follow-up to EY team |
| Flagg,Nancy A. | Executive Director | 21 Apr 2023 | State Tax Consulting | Set agenda for call with client (J.Morgan) and Kirkland to discuss open indirect tax items |
| Gatt,Katie | Senior Manager | 21 Apr 2023 | State Tax Consulting | Call to seek Client (J.Morgan) and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg |
| Gatt,Katie | Senior Manager | 21 Apr 2023 | State Tax Consulting | Internal EY call in preparation for and follow-up to call with client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect tax costs related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg |
| Gatt,Katie | Senior Manager | 21 Apr 2023 | State Tax Consulting | Review applicability of sales tax to transfer / sale of assets in Oklahoma, Texas, Georgia, Ohio, Pennsylvania and Montana |
| Flagg,Nancy A. | Executive Director | 23 Apr 2023 | State Tax Consulting | Review client (J. Morgan) mining asset location list to confirm current states and send the finalized list to K.Gatt |
| Wehr,Robert W | Senior Manager | 27 Apr 2023 | State Tax Consulting | Respond to email from client (J.Morgan) regarding the taxability of storage fees |
| Flagg,Nancy A. | Executive Director | 08 May 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss imposition of sales tax on asset sale and ability to obtain net book value of assets based on location in order to estimate state tax cost. EY attendees: N. Flagg, K. Gatt |
| Gatt,Katie | Senior Manager | 08 May 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss imposition of sales tax on asset sale and ability to obtain net book value of assets based on location in order to estimate state tax cost. EY attendees: N. Flagg, |
| Gatt,Katie | Senior Manager | 08 May 2023 | Indirect Tax Consulting | Compile March 1, 2023-April 30, 2023 fee application detail |
| Gatt,Katie | Senior Manager | 08 May 2023 | Indirect Tax Consulting | Email E. Harvey, N. Flagg, E. Sapir state sales tax occasional sale analysis for review |
| Flagg,Nancy A. | Executive Director | 08 May 2023 | Indirect Tax Consulting | Follow-up with client (J. Morgan) on fixed asset information needed for transfer tax analysis. |
| Gatt,Katie | Senior Manager | 09 May 2023 | Indirect Tax Consulting | Compile March 1, 2023-April 30, 2023 fee application detail - Day 2 |
| Flagg,Nancy A. | Executive Director | 09 May 2023 | Indirect Tax Consulting | Prepare and send status update of open indirect tax issues to A. Sexton (Kirkland) |
| Flagg,Nancy A. | Executive Director | 09 May 2023 | Indirect Tax Consulting | Weekly tax call to discuss updated balance sheet status. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, and E. Sapir. |
| Flagg,Nancy A. | Executive Director | 17 May 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax issues, including withholding issue, transfer tax analysis, sales tax updates and status re payment of property tax. EY attendees: N. Flagg, |
| Gatt,Katie | Senior Manager | 17 May 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax issues, including withholding issue, transfer tax analysis, sales tax updates and status re payment of property tax. EY attendees: N. Flagg, |
| Flagg,Nancy A. | Executive Director | 17 May 2023 | Indirect Tax Consulting | Identify and align EY employment/withholding tax subject matter specialist per client (J. Morgan) request |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|---------------------|--------------------|-------------|-------------------------|--|
| Wehr,Robert W | Senior Manager | 17 May 2023 | Indirect Tax Consulting | Review Power Grid letter of intent and invoices to determine proper tax treatment under Texas sales tax statutes of items per client J. Morgan request and reply to client. |
| Flagg,Nancy A. | Executive Director | 18 May 2023 | Indirect Tax Consulting | Contact EY tax withholding subject matter specialist resource identified per client (J. Morgan) request to align availability for a call. |
| LaGarde,Stephen | Partner/Principal | 23 May 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss the crypto 401k and other Individual Retirement Account transfer distributions requirements and Taxpayer Identification Number matching in Sovos. EY attendees: K. Lowery, R. Walker, S. LaGarde, K. Wrenn |
| Wrenn,Kaitlin Doyle | Manager | 23 May 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss the crypto 401k and other Individual Retirement Account transfer distributions requirements and Taxpayer Identification Number matching in Sovos. EY attendees: K. Lowery, R. Walker, S. LaGarde, K. Wrenn |
| Lowery,Kristie L | Partner/Principal | 23 May 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss the crypto 401k and other Individual Retirement Account transfer distributions requirements and Taxpayer Identification Number matching in Sovos. EY attendees: K. Lowery, R. Walker, S. LaGarde, K. Wrenn |
| Flagg,Nancy A. | Executive Director | 26 May 2023 | Indirect Tax Consulting | Call with Client (J. Morgan) to discuss open tax items, including Texas request for additional information, determination of date for fixed assets, transfer tax analysis and other valuation issues. EY attendees: N. Flagg, |
| Gatt,Katie | Senior Manager | 26 May 2023 | Indirect Tax Consulting | Call with Client (J. Morgan) to discuss open tax items, including Texas request for additional information, determination of date for fixed assets, transfer tax analysis and other valuation issues. EY attendees: N. Flagg, |
| Flagg,Nancy A. | Executive Director | 30 May 2023 | Indirect Tax Consulting | Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir. |
| Flagg,Nancy A. | Executive Director | 01 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open indirect bankruptcy tax items, including Texas sales and use tax estimate, state transfer tax estimate calculation, Pennsylvania sales and use tax claim review and property tax liability. EY attendees: N. Flagg, |
| Gatt,Katie | Senior Manager | 01 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open indirect bankruptcy tax items, including Texas sales and use tax estimate, state transfer tax estimate calculation, Pennsylvania sales and use tax claim review and property tax liability. EY attendees: N. Flagg, |
| Li,Eric | Staff/Assistant | 02 Jun 2023 | Indirect Tax Consulting | Pulling Celsius 5/1-5/26 time detail, draft May fee summary file and send to K. Gatt for review. Reconcile time entries with meeting log, clarify time entries with team members |
| Gatt,Katie | Senior Manager | 06 Jun 2023 | Indirect Tax Consulting | Review fixed asset listing location detail provided by client (J. Morgan) and calculate estimated transfer tax liability based on net book value |
| Flagg,Nancy A. | Executive Director | 06 Jun 2023 | Indirect Tax Consulting | Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir. |
| Flagg,Nancy A. | Executive Director | 07 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss Pennsylvania sales tax analysis, transfer tax estimate. EY attendees: N. Flagg, |
| Gatt,Katie | Senior Manager | 07 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss Pennsylvania sales tax analysis, transfer tax estimate. EY attendees: N. Flagg, |
| Buonaguro,Paul | Manager | 07 Jun 2023 | Indirect Tax Consulting | Email client (J. Morgan) response re Pennsylvania tax base (e.g., cost or fair market value) for use tax remitted |
| Flagg,Nancy A. | Executive Director | 07 Jun 2023 | Indirect Tax Consulting | Review status of Pennsylvania sales and use tax issues, tax claim filed, pre- vs post-petition tax liability and base tax imposed. |
| Buonaguro,Paul | Manager | 09 Jun 2023 | Indirect Tax Consulting | EY New York state desk reply to N. Flagg, to provide input on sales tax implication and potential exemptions re deployment of rigs in New York. |
| Buonaguro,Paul | Manager | 12 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss sales tax implication and potential exemptions re deployment of rigs in New York and Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro, |
| Flagg,Nancy A. | Executive Director | 12 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss sales tax implication and potential exemptions re deployment of rigs in New York and Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro, |
| Gatt,Katie | Senior Manager | 12 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss sales tax implication and potential exemptions re deployment of rigs in New York and Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro, |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|-------------------------|--|
| Buonaguro,Paul | Manager | 12 Jun 2023 | Indirect Tax Consulting | EY New York and Pennsylvania state desk research on potential sales tax exemptions applicable to deployment of rigs in New York and tax base for Pennsylvania sales tax liability per client (J. Morgan) request |
| Wehr,Robert W | Senior Manager | 12 Jun 2023 | Indirect Tax Consulting | Internal EY call to discuss applicability of and requirements for Oklahoma computer services related exemption and potential tax liability associated with asset sale. Attendees: N. Flagg, K. Gatt, R. Wehr |
| Flagg,Nancy A. | Executive Director | 12 Jun 2023 | Indirect Tax Consulting | Internal EY call to discuss applicability of and requirements for Oklahoma computer services sales tax exemption and potential tax liability associated with asset sale. Attendees: N. Flagg, R. Wehr, |
| Gatt,Katie | Senior Manager | 12 Jun 2023 | Indirect Tax Consulting | Internal EY call to discuss applicability of and requirements for Oklahoma computer services sales tax exemption and potential tax liability associated with asset sale. Attendees: N. Flagg, R. Wehr, |
| Wehr,Robert W | Senior Manager | 14 Jun 2023 | Indirect Tax Consulting | EY Oklahoma state desk research and reply to client (J. Morgan) inquiry related to applicability of temporary storage exemptions applicable in Oklahoma and Alabama applicable to rigs relocated from Texas. |
| Flagg,Nancy A. | Executive Director | 15 Jun 2023 | Indirect Tax Consulting | Email EY Alabama State Desk (M. Wasser) per client (J. Morgan) request related to Alabama temporary storage exemption for sales tax, and forward response to client (J. Morgan) |
| Wasser,Michael J. | Executive Director | 15 Jun 2023 | Indirect Tax Consulting | EY sales tax desk research and reply to Gatt, N. Flagg re Alabama, Georgia and Tennessee temporary exemptions available for rigs transferred from Texas per client (J. Morgan) request. |
| Johnson,Derrick Joseph | Staff/Assistant | 19 Jun 2023 | Indirect Tax Consulting | Review schedule of tax claims filed, identify updated claims and review the proof of claim form and details related to amounts, tax and periods claimed for discussion with client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 20 Jun 2023 | Indirect Tax Consulting | Weekly tax call to discuss treatment of administrative tax claims in the proposed transaction. Kirkland: M. Kandallu, S. Cantor, and A. Sexton. Celsius: L. Koren. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir. |
| Flagg,Nancy A. | Executive Director | 21 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss sales and use tax open items and next steps. EY Attendees: R. Wehr, N. Flagg and K. Gatt |
| Gatt,Katie | Senior Manager | 21 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss sales and use tax open items and next steps. EY Attendees: R. Wehr, N. Flagg and K. Gatt |
| Wehr,Robert W | Senior Manager | 21 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss sales and use tax open items and next steps. EY Attendees: R. Wehr, N. Flagg and K. Gatt |
| Flagg,Nancy A. | Executive Director | 21 Jun 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) to discuss leaseco structure and value proposition and sales tax storage exemptions. EY Attendees: N. Flagg, |
| Gatt,Katie | Senior Manager | 21 Jun 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) to discuss leaseco structure and value proposition and sales tax storage exemptions. EY Attendees: N. Flagg, |
| Flagg,Nancy A. | Executive Director | 21 Jun 2023 | Indirect Tax Consulting | Email EY Texas franchise tax desk (J. Bowden) regarding Texas attorney general's franchise tax liability assertion and request assistance to resolve. |
| Flagg,Nancy A. | Executive Director | 21 Jun 2023 | Indirect Tax Consulting | Email reply to S. Cantor (Kirkland) request for indirect tax status update |
| Buonaguro,Paul | Manager | 21 Jun 2023 | Indirect Tax Consulting | EY New York and Pennsylvania state desk research technical advisory opinions issued by New York Department of Taxation and Finance and consider applicability to rigs deployed in New York and review client (J. Morgan) Pennsylvania workpaper related to pre- vs post-petition use tax due on rigs |
| Flagg,Nancy A. | Executive Director | 21 Jun 2023 | Indirect Tax Consulting | Internal EY call with EY Texas and Oklahoma sales and use tax state desk to discuss applicable temporary storage exemptions for rigs relocated from Texas. EY attendees: R. Wehr, K. Gatt, N. Flagg |
| Gatt,Katie | Senior Manager | 21 Jun 2023 | Indirect Tax Consulting | Internal EY call with EY Texas and Oklahoma sales and use tax state desk to discuss applicable temporary storage exemptions for rigs relocated from Texas. EY attendees: R. Wehr, K. Gatt, N. Flagg |
| Wehr,Robert W | Senior Manager | 21 Jun 2023 | Indirect Tax Consulting | Internal EY call with EY Texas and Oklahoma sales and use tax state desk to discuss applicable temporary storage exemptions for rigs relocated from Texas. EY attendees: R. Wehr, K. Gatt, N. Flagg |
| Buonaguro,Paul | Manager | 22 Jun 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) to discuss applicability of New York sales tax exemptions to each of three scenarios identified and estimated Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro, |
| Flagg,Nancy A. | Executive Director | 22 Jun 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) to discuss applicability of New York sales tax exemptions to each of three scenarios identified and estimated Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro, |
| Gatt,Katie | Senior Manager | 22 Jun 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) to discuss applicability of New York sales tax exemptions to each of three scenarios identified and estimated Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro, |
| Flagg,Nancy A. | Executive Director | 22 Jun 2023 | Indirect Tax Consulting | Draft and send Celsius Mining LLC overall state and local tax claim and open item status summary to S. Cantor (Kirkland) |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|-------------------------|--|
| Flagg,Nancy A. | Executive Director | 22 Jun 2023 | Indirect Tax Consulting | Email to EY Tennessee state desk T. Creel client (J. Morgan) follow-up question related to Tennessee sales and use tax storage exemption |
| Creel,Travis | Senior Manager | 22 Jun 2023 | Indirect Tax Consulting | EY Tennessee state desk email N. Flagg input regarding availability of Tennessee temporary storage exemption for use tax |
| Flagg,Nancy A. | Executive Director | 22 Jun 2023 | Indirect Tax Consulting | Forward client (J. Morgan) additional New York sales and use tax exemption questions to EY New York / Pennsylvania state desk P. Buonaguro |
| Buonaguro,Paul | Manager | 22 Jun 2023 | Indirect Tax Consulting | Internal EY call to discuss applicability to New York sales tax exemption for retail sales to transaction. Attendees: N. Flagg, P. Buonaguro, |
| Flagg,Nancy A. | Executive Director | 22 Jun 2023 | Indirect Tax Consulting | Internal EY call to discuss applicability to New York sales tax exemption for retail sales to transaction. Attendees: N. Flagg, P. Buonaguro, |
| Gatt,Katie | Senior Manager | 22 Jun 2023 | Indirect Tax Consulting | Internal EY call to discuss applicability to New York sales tax exemption for retail sales to transaction. Attendees: N. Flagg, P. Buonaguro, |
| Flagg,Nancy A. | Executive Director | 22 Jun 2023 | Indirect Tax Consulting | Internal EY call to finalize state and local tax status report requested by Kirkland. Attendees: N. Flagg, K. Gatt |
| Gatt,Katie | Senior Manager | 22 Jun 2023 | Indirect Tax Consulting | Internal EY call to finalize state and local tax status report requested by Kirkland. Attendees: N. Flagg, K. Gatt |
| Flagg,Nancy A. | Executive Director | 22 Jun 2023 | Indirect Tax Consulting | Provide EY Tennessee state desk research on Tennessee sales and use tax exemption information to client (J. Morgan) |
| Johnson,Derrick Joseph | Staff/Assistant | 22 Jun 2023 | Indirect Tax Consulting | Update tax claim summary document with claim details, including pre- vs post-petition amounts |
| Flagg,Nancy A. | Executive Director | 23 Jun 2023 | Indirect Tax Consulting | Email Celsius Mining LLC open tax item status summary copy to client (L. Koren and J. Morgan) for review and comment |
| Flagg,Nancy A. | Executive Director | 23 Jun 2023 | Indirect Tax Consulting | Email state and local indirect tax status summary to S. Cantor (Kirkland) |
| Buonaguro,Paul | Manager | 23 Jun 2023 | Indirect Tax Consulting | EY New York state desk research New York nonresident use tax exemption per client (J. Morgan) request |
| Flagg,Nancy A. | Executive Director | 23 Jun 2023 | Indirect Tax Consulting | Request unpaid 2022 property tax details from client (J. Morgan) per S. Cantor (Kirkland) request |
| Flagg,Nancy A. | Executive Director | 26 Jun 2023 | Indirect Tax Consulting | Texas Franchise Tax Report information to EY Texas state desk (J. Bowden) to request input on affiliate schedule filing requirement per Texas Attorney General comments |
| Flagg,Nancy A. | Executive Director | 27 Jun 2023 | Indirect Tax Consulting | Forward 2022 property tax status information provided by client (J. Morgan) to S. Cantor (Kirkland) |
| Flagg,Nancy A. | Executive Director | 27 Jun 2023 | Indirect Tax Consulting | Review client (J. Morgan) tax status summary comments and reply |
| Flagg,Nancy A. | Executive Director | 27 Jun 2023 | Indirect Tax Consulting | Review copies of Texas Franchise Tax Reports for 2019-2021 provided by EY compliance team and forward to EY Texas state desk (J. Bowden) for her review and input on Texas Attorney General comments / exposure |
| Bowden,Jamie | Senior Manager | 27 Jun 2023 | Indirect Tax Consulting | Review of organization chart vs entities registered with Texas Comptroller and historical Texas Franchise Tax Reports in order to reply to N. Flagg (EY) re Texas filing status and potential exposure |
| Bowden,Jamie | Senior Manager | 28 Jun 2023 | Indirect Tax Consulting | Call with A. Sexton (Kirkland) and C. Searcy (Texas Attorney General representative) to discuss open information for Celsius Mining LLC / issues in Texas Franchise Tax Reports. EY attendees: N. Flagg, J. Bowden |
| Flagg,Nancy A. | Executive Director | 28 Jun 2023 | Indirect Tax Consulting | Call with A. Sexton (Kirkland) and C. Searcy (Texas Attorney General representative) to discuss open information for Celsius Mining LLC / issues in Texas Franchise Tax Reports. EY attendees: N. Flagg, J. Bowden |
| Flagg,Nancy A. | Executive Director | 28 Jun 2023 | Indirect Tax Consulting | Call with A. Sexton (Kirkland) to discuss Pennsylvania use tax payment and claim resolution status |
| Buonaguro,Paul | Manager | 28 Jun 2023 | Indirect Tax Consulting | Research New York and Pennsylvania temporary storage exemptions, taxability determinations and occasional sale exemptions |
| Flagg,Nancy A. | Executive Director | 28 Jun 2023 | Indirect Tax Consulting | Review client (J. Morgan) Georgia enterprise zone property tax research and reply with claim information |
| Flagg,Nancy A. | Executive Director | 29 Jun 2023 | Indirect Tax Consulting | Email update to client (J. Morgan) on Pennsylvania post-petition liability payment discussion with A. Sexton (Kirkland) |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|-------------------------|---|
| Gatt,Katie | Senior Manager | 29 Jun 2023 | Indirect Tax Consulting | Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir. |
| Bowden,Jamie | Senior Manager | 30 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss Texas franchise tax entity reporting requirements, Pennsylvania sales tax payment. Attendees: N. Flagg, J. Bowden |
| Flagg,Nancy A. | Executive Director | 30 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss Texas franchise tax entity reporting requirements, Pennsylvania sales tax payment. Attendees: N. Flagg, J. Bowden |
| Gatt,Katie | Senior Manager | 30 Jun 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss Texas franchise tax entity reporting requirements, Pennsylvania sales tax payment. Attendees: N. Flagg, J. Bowden |
| Flagg,Nancy A. | Executive Director | 11 Jul 2023 | SALT Tax | Weekly tax call with EY, Company, and K&E to discuss tax workstream. EY - J. Hill, L. Harvey, Y. Shwartz, N. Flagg. K&E - A. Sexton, M. Kandallu. Celsius - L. Koren, J. Morgan. |
| Gatt,Katie | Senior Manager | 12 Jul 2023 | SALT Tax | Call with client (J. Morgan) to discuss state tax issues, including sales tax imposed on rigs, Pennsylvania claim resolution status, property tax status. Attendees: N. Flagg, K. Gatt |
| Flagg,Nancy A. | Executive Director | 12 Jul 2023 | SALT Tax | Call with client (J. Morgan) to discuss state tax issues, including sales tax imposed on rigs, Pennsylvania claim resolution status, property tax status. Attendees: N. Flagg, |
| Bowden,Jamie | Senior Manager | 12 Jul 2023 | SALT Tax | Call with client (J. Morgan) to discuss Texas affiliate schedule, nexus and Public Information Reports |
| Flagg,Nancy A. | Executive Director | 12 Jul 2023 | SALT Tax | Email M. Kandallu (Kirkland) update re Pennsylvania tax proof of claim(s) status, amounts and contact information. |
| Flagg,Nancy A. | Executive Director | 13 Jul 2023 | SALT Tax | Call with client (J. Morgan) to discuss Pennsylvania tax proofs of claim amounts |
| Bowden,Jamie | Senior Manager | 13 Jul 2023 | SALT Tax | Texas state desk assistance with review of Texas Franchise Tax affiliate schedule and public information reports to prepare reply to Texas Attorney General |
| Flagg,Nancy A. | Executive Director | 14 Jul 2023 | SALT Tax | Email reply to J. Morgan (Celsius) re Pennsylvania rig and related tax liability analysis email |
| Flagg,Nancy A. | Executive Director | 14 Jul 2023 | SALT Tax | Email reply to J. Morgan (Celsius) re Stretto request for tax claim status update |
| Flagg,Nancy A. | Executive Director | 14 Jul 2023 | SALT Tax | Email to J. Morgan (Celsius) and A. Sexton (Kirkland) re Texas pre and post-petition liability payment process |
| Flagg,Nancy A. | Executive Director | 14 Jul 2023 | SALT Tax | Review administrative tax claim information provided by J. Morgan (Celsius) for Texas and send email to advise of A. Sexton (Kirkland) request to confirm completeness |
| Flagg,Nancy A. | Executive Director | 18 Jul 2023 | SALT Tax | Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir. |
| Flagg,Nancy A. | Executive Director | 19 Jul 2023 | SALT Tax | Call with client (J. Morgan) to discuss open tax items, including Texas and Pennsylvania liability and payment status, and forms w-2 issued via Insuperity. EY attendees: , N. Flagg |
| Gatt,Katie | Senior Manager | 19 Jul 2023 | SALT Tax | Call with client (J. Morgan) to discuss open tax items, including Texas and Pennsylvania liability and payment status, and forms w-2 issued via Insuperity. EY attendees: , N. Flagg |
| Bowden,Jamie | Executive Director | 19 Jul 2023 | SALT Tax | Texas state desk review of Texas public information reports filed and reply to Texas Attorney General re status |
| Bowden,Jamie | Executive Director | 20 Jul 2023 | SALT Tax | Texas state desk assistance with review of Texas Franchise Tax reports filed and evaluate public information reports required to determine registered agent and information required |
| Flagg,Nancy A. | Executive Director | 21 Jul 2023 | SALT Tax | Call with client (J. Morgan) to discuss requirement for Insuperity to issue forms w-2 |
| Flagg,Nancy A. | Executive Director | 21 Jul 2023 | SALT Tax | Follow-up with EY employment tax specialist K. Wrenn to discuss client (J. Morgan) question re issuance of forms w-2 |
| Flagg,Nancy A. | Executive Director | 21 Jul 2023 | SALT Tax | Email to J. Morgan (Celsius) re form w-2 issue |
| Bowden,Jamie | Executive Director | 21 Jul 2023 | SALT Tax | Texas state desk call with Texas account maintenance re Celsius public information reports filed and additional information needed to resolve issue |
| Flagg,Nancy A. | Executive Director | 25 Jul 2023 | SALT Tax | Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E: A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths. |
| Flagg,Nancy A. | Executive Director | 26 Jul 2023 | SALT Tax | Call with client (J. Morgan, L. Koren) to discuss open tax items, including detailed walk thru of each tax claimed file and resolution status. EY attendees: N. Flagg, |
| Gatt,Katie | Senior Manager | 26 Jul 2023 | SALT Tax | Call with client (J. Morgan, L. Koren) to discuss open tax items, including detailed walk thru of each tax claimed file and resolution status. EY attendees: N. Flagg, |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|-------------------------|--|
| Flagg,Nancy A. | Executive Director | 26 Jul 2023 | SALT Tax | Call with EY New York state desk P. Buonaguro to discuss client (J. Morgan) sales and use tax questions. EY Attendees: , N. Flagg, P. Buonaguro |
| Buonaguro,Paul | Manager | 26 Jul 2023 | SALT Tax | Call with EY New York state desk P. Buonaguro to discuss client (J. Morgan) sales and use tax questions. EY Attendees: , N. Flagg, P. Buonaguro |
| Gatt,Katie | Senior Manager | 26 Jul 2023 | SALT Tax | Call with EY New York state desk P. Buonaguro to discuss client (J. Morgan) sales and use tax questions. EY Attendees: , N. Flagg, P. Buonaguro |
| Flagg,Nancy A. | Executive Director | 26 Jul 2023 | SALT Tax | Call with J. Hill (EY) to Celsius tax updates requested from Fahrenheit |
| Flagg,Nancy A. | Executive Director | 26 Jul 2023 | SALT Tax | Email A. Sexton (Kirkland) update re indirect tax information requested by Fahrenheit |
| Flagg,Nancy A. | Executive Director | 27 Jul 2023 | SALT Tax | Email follow-up to J. Morgan (Celsius) per J. Hill (EY) re indirect tax alignment for Fahrenheit provision call |
| Buonaguro,Paul | Manager | 27 Jul 2023 | SALT Tax | Email reply to J. Morgan (Celsius) re Celsius tax provision responses related to potential New York sales tax exemptions and related requirements. |
| Flagg,Nancy A. | Executive Director | 28 Jul 2023 | SALT Tax | Draft Pennsylvania sales and use tax and proof of claim analysis and send to Celsius tax team (L. Koren, J. Morgan) and Kirkland |
| Buonaguro,Paul | Manager | 28 Jul 2023 | SALT Tax | Email reply to J. Morgan (Celsius) re New York credit for sales tax paid in other states. |
| Flagg,Nancy A. | Executive Director | 31 Jul 2023 | SALT Tax | Call with J. Hill (EY) to discuss indirect tax input required for provision project workstream |
| Buonaguro,Paul | Manager | 01 Aug 2023 | Indirect Tax Consulting | Email Client (J. Morgan) re imposition of New York sales tax on transfer of assets into state |
| Flagg,Nancy A. | Executive Director | 01 Aug 2023 | Indirect Tax Consulting | Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz. |
| Gatt,Katie | Senior Manager | 01 Aug 2023 | Indirect Tax Consulting | Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz. |
| Bowden,Jamie | Executive Director | 02 Aug 2023 | Indirect Tax Consulting | Follow-up on status of Texas Franchise tax Affiliate list filing and next steps. |
| Bowden,Jamie | Executive Director | 07 Aug 2023 | Indirect Tax Consulting | Review Texas Franchise Tax Report affiliate list information provided by Client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 07 Aug 2023 | Indirect Tax Consulting | Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard. |
| Flagg,Nancy A. | Executive Director | 07 Aug 2023 | Indirect Tax Consulting | Internal EY call to discuss indirect tax implications associated with bankruptcy emergence, including lease company structure and transfer tax. EY attendees: K. Gatt, N. Flagg, J. Hill |
| Gatt,Katie | Senior Manager | 07 Aug 2023 | Indirect Tax Consulting | Internal EY call to discuss indirect tax implications associated with bankruptcy emergence, including lease company structure and transfer tax. EY attendees: K. Gatt, N. Flagg, J. Hill |
| Hill,Jeffrey | Partner/Principal | 07 Aug 2023 | Indirect Tax Consulting | Internal EY call to discuss indirect tax implications associated with bankruptcy emergence, including lease company structure and transfer tax. EY attendees: K. Gatt, N. Flagg, J. Hill |
| Flagg,Nancy A. | Executive Director | 08 Aug 2023 | Indirect Tax Consulting | Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour. |
| Gatt,Katie | Senior Manager | 08 Aug 2023 | Indirect Tax Consulting | Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour. |
| Flagg,Nancy A. | Executive Director | 09 Aug 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax items, including tax claims resolution status, transfer tax, property tax payment status. EY attendees: N. Flagg, K. Gatt |
| Gatt,Katie | Senior Manager | 09 Aug 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax items, including tax claims resolution status, transfer tax, property tax payment status. EY attendees: N. Flagg, K. Gatt |
| Bowden,Jamie | Executive Director | 11 Aug 2023 | Indirect Tax Consulting | Respond to Texas Franchise Tax Report 2023 and follow-up on affiliate schedule and public information report status |
| Gatt,Katie | Senior Manager | 15 Aug 2023 | Indirect Tax Consulting | Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz. |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|------------------------|--------------------|-------------|-------------------------|---|
| Flagg,Nancy A. | Executive Director | 16 Aug 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) to discuss open tax items, including fixed asset listing, assets transferred to NY, tax claims resolution. EY Attendees: N. Flagg, K. Gatt. |
| Gatt,Katie | Senior Manager | 16 Aug 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) to discuss open tax items, including fixed asset listing, assets transferred to NY, tax claims resolution. EY Attendees: N. Flagg, K. Gatt. |
| Gatt,Katie | Senior Manager | 18 Aug 2023 | Indirect Tax Consulting | Correspondence with South Carolina state desk on applicable state tax exemptions per client request |
| Flagg,Nancy A. | Executive Director | 22 Aug 2023 | Indirect Tax Consulting | Inventory and prioritize open tax items and assign next steps |
| Flagg,Nancy A. | Executive Director | 22 Aug 2023 | Indirect Tax Consulting | Reply to M. Kandallu (Kirkland) request for update on Brown Rudnick information requests |
| Wayne,Eric Keith | Senior Manager | 22 Aug 2023 | Indirect Tax Consulting | South Carolina EY state desk reply to related to imposition of South Carolina use tax on crypto mining rigs |
| Flagg,Nancy A. | Executive Director | 23 Aug 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open items including diligence request list, South Carolina sales tax. EY Attendees: K. Gatt, N. Flagg |
| Flagg,Nancy A. | Executive Director | 23 Aug 2023 | Indirect Tax Consulting | Send Kirkland team (M. Kandallu and A. Sexton) J. Morgan's (Celsius) spreadsheet in advance of call to walk through information requests and responses next week |
| Gatt,Katie | Senior Manager | 23 Aug 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open items including diligence request list, South Carolina sales tax. EY Attendees: K. Gatt, N. Flagg |
| Bowden,Jamie | Executive Director | 24 Aug 2023 | Indirect Tax Consulting | File Texas Franchise Tax Report revised affiliate list and public information report. |
| Flagg,Nancy A. | Executive Director | 28 Aug 2023 | Indirect Tax Consulting | Review and send EY South Carolina state desk information on sales and use tax to J. Morgan (Celsius) |
| Flagg,Nancy A. | Executive Director | 28 Aug 2023 | Indirect Tax Consulting | Arrange EY Georgia state desk update call with J. Morgan (Celsius) per J. Morgan request |
| Flagg,Nancy A. | Executive Director | 28 Aug 2023 | Indirect Tax Consulting | Call to discuss Brown Rudnick diligence information request and reply with Client (L. Koren, J. Morgan), Kirkland (A. Sexton, M. Kandallu) EY attendees: N. Flagg, K. Gatt. |
| Flagg,Nancy A. | Executive Director | 28 Aug 2023 | Indirect Tax Consulting | Call with EY Georgia sales and use tax state desk (G. Kotanchiyev) and Celsius team (J. Morgan and L. Koren) to discuss tax implications of potential asset transfer into Georgia per Georgia High Tech tax exemption. EY attendees: N. Flagg, G. Kotanchiyev |
| Gatt,Katie | Senior Manager | 28 Aug 2023 | Indirect Tax Consulting | Call to discuss Brown Rudnick diligence information request and reply with Client (L. Koren, J. Morgan), Kirkland (A. Sexton, M. Kandallu) EY attendees: N. Flagg, K. Gatt. |
| Kotanchiyev,Georgiy S. | Senior Manager | 28 Aug 2023 | Indirect Tax Consulting | Call with EY Georgia sales and use tax state desk (G. Kotanchiyev) and Celsius team (J. Morgan and L. Koren) to discuss tax implications of potential asset transfer into Georgia per Georgia High Tech tax exemption. EY attendees: N. Flagg, G. Kotanchiyev |
| Bowden,Jamie | Executive Director | 29 Aug 2023 | Indirect Tax Consulting | Follow-up on nexus start date for purposes of Texas Franchise Tax Report |
| Flagg,Nancy A. | Executive Director | 29 Aug 2023 | Indirect Tax Consulting | Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. |
| Bowden,Jamie | Executive Director | 30 Aug 2023 | Indirect Tax Consulting | Confirm nexus start date and respond to Texas Account Maintenance |
| Flagg,Nancy A. | Executive Director | 30 Aug 2023 | Indirect Tax Consulting | Finalize Tax Year End 12-31-2022 Request For Prompt Determination letter and send to Kirkland for review |
| Flagg,Nancy A. | Executive Director | 30 Aug 2023 | Indirect Tax Consulting | Tax Year End 12-31-2022 income tax return information exchange with EY team (E. Harvey and E. Sapir) regarding Request For Prompt Determination draft cover letter |
| Gatt,Katie | Senior Manager | 30 Aug 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss open tax items, including diligence request list response, request for prompt determination |
| Gatt,Katie | Senior Manager | 30 Aug 2023 | Indirect Tax Consulting | Prepare state sales tax matrix for taxability of assets in states based on state desk responses and related authority |
| Flagg,Nancy A. | Executive Director | 31 Aug 2023 | Indirect Tax Consulting | Review J. Morgan (Celsius) responses for Brown Rudnick indirect tax request |
| Flagg,Nancy A. | Executive Director | 03 Sep 2023 | Indirect Tax Consulting | Email to J. Morgan (Celsius) to review and confirm file alignment with diligence responses |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------------|--------------------|-------------|-------------------------|--|
| Flagg,Nancy A. | Executive Director | 03 Sep 2023 | Indirect Tax Consulting | Organize and send client (J. Morgan) information for diligence request response to Kirkland & Ellis (M. Kandallu) |
| Flagg,Nancy A. | Executive Director | 03 Sep 2023 | Indirect Tax Consulting | Provide Pennsylvania use tax information to M. Kandallu (Kirkland & Ellis) for submission to Pennsylvania subject to J. Morgan (Celsius) review and approval and response to additional questions |
| Flagg,Nancy A. | Executive Director | 03 Sep 2023 | Indirect Tax Consulting | Respond to M. Kandallu (Kirkland & Ellis) Pennsylvania claim question |
| Flagg,Nancy A. | Executive Director | 05 Sep 2023 | Indirect Tax Consulting | Review and inventory active Pennsylvania tax claims on bankruptcy docket |
| Flagg,Nancy A. | Executive Director | 05 Sep 2023 | Indirect Tax Consulting | Send email to Celsius (J. Morgan and L. Koren) to recommend requesting updated tax claims list from Stretto |
| Flagg,Nancy A. | Executive Director | 05 Sep 2023 | Indirect Tax Consulting | Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. |
| Gatt,Katie | Senior Manager | 05 Sep 2023 | Indirect Tax Consulting | Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan. |
| Bowden,Jamie | Executive Director | 06 Sep 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: K. Gatt, N. Flagg, P. Buonaguro, J. Bowden |
| Bowden,Jamie | Executive Director | 06 Sep 2023 | Indirect Tax Consulting | EY Texas state desk follow-up with Texas account maintenance re status |
| Buonaguro,Paul | Senior Manager | 06 Sep 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden |
| Buonaguro,Paul | Senior Manager | 06 Sep 2023 | Indirect Tax Consulting | Internal EY call to discuss Pennsylvania sales tax payment of post-petition claims. P. Buonaguro, J. Litwinowicz. |
| Buonaguro,Paul | Senior Manager | 06 Sep 2023 | Indirect Tax Consulting | Review Pennsylvania sales and use tax base to determine pre- vs post-petition claim amounts |
| Flagg,Nancy A. | Executive Director | 06 Sep 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden |
| Flagg,Nancy A. | Executive Director | 06 Sep 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) to discuss open tax claims and resolution next steps. EY Attendees: , N. Flagg |
| Flagg,Nancy A. | Executive Director | 06 Sep 2023 | Indirect Tax Consulting | Email EY Texas state desk J. Bowden and Pennsylvania state desk P. Buonaguro advance information to prepare for call with client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 06 Sep 2023 | Indirect Tax Consulting | Request updated tax claims list from Alvarez & Marsal |
| Flagg,Nancy A. | Executive Director | 06 Sep 2023 | Indirect Tax Consulting | Update to Kirkland & Ellis tax team (A. Sexton and M. Kandallu) on tax diligence questions extended by Brown Rudnick |
| Gatt,Katie | Senior Manager | 06 Sep 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden |
| Gatt,Katie | Senior Manager | 06 Sep 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan) to discuss open tax claims and resolution next steps. EY Attendees: , N. Flagg |
| Litwinowicz,James M. | Manager | 06 Sep 2023 | Indirect Tax Consulting | Internal EY call to discuss Pennsylvania sales tax payment of post-petition claims. P. Buonaguro, J. Litwinowicz. |
| Flagg,Nancy A. | Executive Director | 07 Sep 2023 | Indirect Tax Consulting | Open state and local tax items update with K. Gatt (EY) and prioritize next steps |
| Buonaguro,Paul | Senior Manager | 08 Sep 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan), Kirkland (M. Kandallu, A. Sexton) to discuss Pennsylvania claim resolution, email response to Brown Rudnick. Attendees: , N. Flagg, P. Buonaguro, K. Gatt. |
| Buonaguro,Paul | Senior Manager | 08 Sep 2023 | Indirect Tax Consulting | Research Pennsylvania sales and use tax question per client (J. Morgan) |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|-------------------------|--|
| Flagg,Nancy A. | Executive Director | 08 Sep 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan), Kirkland (M. Kandallu,) to discuss Pennsylvania claim resolution, email response to Brown Rudnick. Attendees: , N. Flagg, P. Buonaguro |
| Flagg,Nancy A. | Executive Director | 08 Sep 2023 | Indirect Tax Consulting | Update and finalize diligence response on tax questions to Brown Rudnick and send to M. Kandallu (Kirkland & Ellis) for transmittal to Brown Rudnick |
| Gatt,Katie | Senior Manager | 08 Sep 2023 | Indirect Tax Consulting | Call with client (L. Koren, J. Morgan), Kirkland (M. Kandallu, A. Sexton) to discuss Pennsylvania claim resolution, email response to Brown Rudnick. Attendees: , N. Flagg, P. Buonaguro, K. Gatt. |
| Flagg,Nancy A. | Executive Director | 11 Sep 2023 | Indirect Tax Consulting | Provide indirect tax information to EY tax provision team |
| Buonaguro,Paul | Senior Manager | 12 Sep 2023 | Indirect Tax Consulting | Review Pennsylvania sales and use tax returns prepared by client (J. Morgan) |
| Bowden,Jamie | Executive Director | 13 Sep 2023 | Indirect Tax Consulting | EY Texas desk call Texas Comptroller to confirm documents processed and email client (J. Morgan) re outstanding issues |
| Buonaguro,Paul | Senior Manager | 13 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax items, including Pennsylvania exposure and procedure to submit requested returns. EY attendees: , N. Flagg, P. Buonaguro, K. Gatt. |
| Flagg,Nancy A. | Executive Director | 13 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax items, including Pennsylvania exposure and procedure to submit requested returns. EY attendees: , N. Flagg, P. Buonaguro, K. Gatt. |
| Flagg,Nancy A. | Executive Director | 13 Sep 2023 | Indirect Tax Consulting | Review and compile client (J. Morgan) updated information on Pennsylvania pre- and post-petition liabilities for sales and use tax and reply with questions to clarify the post-petition components |
| Flagg,Nancy A. | Executive Director | 13 Sep 2023 | Indirect Tax Consulting | Review EY Texas state desk (J. Bowden) email on Texas Franchise update and amounts due and email Kirkland & Ellis tax team for confirmation to pay these Texas liabilities |
| Gatt,Katie | Senior Manager | 13 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax items, including Pennsylvania exposure and procedure to submit requested returns. EY attendees: , N. Flagg, P. Buonaguro, K. Gatt. |
| Buonaguro,Paul | Senior Manager | 14 Sep 2023 | Indirect Tax Consulting | Review Pennsylvania pre- and post-petition sales and use tax returns provided by client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 14 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss indirect 2022 accruals (i.e., sales and use tax and property tax) EY attendees: , N. Flagg, A. Steger, K. Gatt. |
| Flagg,Nancy A. | Executive Director | 14 Sep 2023 | Indirect Tax Consulting | join tax portion of audit provision call with EY team and Celsius team: J. Morgan and J. Fan |
| Gatt,Katie | Senior Manager | 14 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss indirect 2022 accruals (i.e., sales and use tax and property tax) EY attendees: , N. Flagg, K. Gatt, A. Steger. |
| Flagg,Nancy A. | Executive Director | 18 Sep 2023 | Indirect Tax Consulting | Draft and send Pennsylvania pre and post-petition open item tax summary to Kirkland & Ellis tax team |
| Flagg,Nancy A. | Executive Director | 18 Sep 2023 | Indirect Tax Consulting | Internal EY call to discuss FAS5 accrual. EY Attendees: , J. Hill, N. Flagg, K. Gatt. |
| Flagg,Nancy A. | Executive Director | 18 Sep 2023 | Indirect Tax Consulting | Prepare update on open state and local issues for discussion with client. |
| Gatt,Katie | Senior Manager | 18 Sep 2023 | Indirect Tax Consulting | Internal EY call to discuss FAS5 accrual. EY Attendees: , J. Hill, N. Flagg, K. Gatt. |
| Buonaguro,Paul | Senior Manager | 19 Sep 2023 | Indirect Tax Consulting | Call with client (J.Morgan) to discuss New York sales and use tax payment amount and payment process. EY attendees: N. Flagg, P. Buonaguro |
| Buonaguro,Paul | Senior Manager | 19 Sep 2023 | Indirect Tax Consulting | Review calculation of New York post-petition sales tax liability provided by client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 19 Sep 2023 | Indirect Tax Consulting | Call with client (J.Morgan) to discuss New York sales and use tax payment amount and payment process. EY attendees: N. Flagg, P. Buonaguro |
| Flagg,Nancy A. | Executive Director | 19 Sep 2023 | Indirect Tax Consulting | FAS5 tax accrual call with EY (J. Hill, A. Steger, K. Gatt, N. Flagg, T. Hayes), Celsius (J. Morgan) and Fahrenheit (J. Block, D. Mendes) |
| Flagg,Nancy A. | Executive Director | 19 Sep 2023 | Indirect Tax Consulting | Tax accrual follow-up call from client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 19 Sep 2023 | Indirect Tax Consulting | Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir |
| Bowden,Jamie | Executive Director | 20 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt. |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|-------------------------|---|
| Bowden,Jamie | Executive Director | 20 Sep 2023 | Indirect Tax Consulting | EY Texas state desk follow-up with Texas Comptroller account maintenance to determine status on statement of account and nexus entities |
| Buonaguro,Paul | Senior Manager | 20 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt. |
| Buonaguro,Paul | Senior Manager | 20 Sep 2023 | Indirect Tax Consulting | Review New York sales tax payment calculation and status to prepare for client call. |
| Flagg,Nancy A. | Executive Director | 20 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt. |
| Flagg,Nancy A. | Executive Director | 20 Sep 2023 | Indirect Tax Consulting | Review tax claims list from R, Allison (A&M) and comment to Celsius team (J. Morgan and L. Koren) and set call time to discuss |
| Gatt,Katie | Senior Manager | 20 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt. |
| Buonaguro,Paul | Senior Manager | 25 Sep 2023 | Indirect Tax Consulting | Review Pennsylvania post-petition sales tax liability calculation and payment status |
| Flagg,Nancy A. | Executive Director | 25 Sep 2023 | Indirect Tax Consulting | Provide update to Kirkland & Ellis (M. Kandallu) on Pennsylvania post-petition payment issues |
| Flagg,Nancy A. | Executive Director | 26 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan and L. Koren) to discuss tax claim status review and next steps |
| Flagg,Nancy A. | Executive Director | 26 Sep 2023 | Indirect Tax Consulting | Draft Pennsylvania pre- and post-petition sales and use tax status email for Kirkland & Ellis to transmit to Pennsylvania and send to client (J. Morgan and L. Koren) for review |
| Flagg,Nancy A. | Executive Director | 26 Sep 2023 | Indirect Tax Consulting | Finalize Pennsylvania sales and use tax email per client (J. Morgan) review and comments and send to Kirkland & Ellis (M. Kandallu) for transmittal to Pennsylvania |
| Flagg,Nancy A. | Executive Director | 26 Sep 2023 | Indirect Tax Consulting | Review updated claims list from Alvarez & Marsal (R. Allison) and update EY tax claim summary file for discussion with client (J. Morgan and L. Koren) |
| Flagg,Nancy A. | Executive Director | 26 Sep 2023 | Indirect Tax Consulting | Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir. |
| Buonaguro,Paul | Senior Manager | 27 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss open tax items, including status of Pennsylvania sales tax liability calculation, transfer tax, etc. EY attendees: N. Flagg, , P. Buonaguro, K. Gatt. |
| Flagg,Nancy A. | Executive Director | 27 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss open tax items, including status of Pennsylvania sales tax liability calculation, transfer tax, etc. EY attendees: N. Flagg, , P. Buonaguro, K. Gatt. |
| Flagg,Nancy A. | Executive Director | 27 Sep 2023 | Indirect Tax Consulting | Tax claim status email and questions to Alvarez & Marsal (R. Allison) |
| Gatt,Katie | Senior Manager | 27 Sep 2023 | Indirect Tax Consulting | Call with client (J. Morgan, L. Koren) to discuss open tax items, including status of Pennsylvania sales tax liability calculation, transfer tax, etc. EY attendees: N. Flagg, , P. Buonaguro, K. Gatt. |
| Bowden,Jamie | Executive Director | 28 Sep 2023 | Indirect Tax Consulting | EY Texas state desk follow-up with Texas Comptroller account maintenance and send account balances to client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 28 Sep 2023 | Indirect Tax Consulting | Schedule out original vs revised Pennsylvania information to prepare a tax diligence response update to Brown Rudnick |
| Bowden,Jamie | Executive Director | 29 Sep 2023 | Indirect Tax Consulting | EY Texas state desk question on interest and review of payment statements |
| Flagg,Nancy A. | Executive Director | 29 Sep 2023 | Indirect Tax Consulting | Return client (J. Morgan) call and send Texas Franchise payment email to client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 02 Oct 2023 | Indirect Tax Consulting | Draft and send update on Brown Rudnick diligence question to M. Kandallu (Kirkland & Ellis) for transmittal to Brown Rudnick |
| Flagg,Nancy A. | Executive Director | 02 Oct 2023 | Indirect Tax Consulting | Email reply to R. Allison (Alvarez & Marsal) on tax claim reconciliation process status |
| Flagg,Nancy A. | Executive Director | 02 Oct 2023 | Indirect Tax Consulting | Finalize Request For Prompt Determination letter and send to J. Morgan (Celsius) to input final details |
| Flagg,Nancy A. | Executive Director | 02 Oct 2023 | Indirect Tax Consulting | Review J. Morgan (Celsius) email on Pennsylvania payment and reply |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|-------------------------|--|
| Flagg,Nancy A. | Executive Director | 02 Oct 2023 | Indirect Tax Consulting | Revise and resend email to J. Morgan (Celsius) without attachments |
| Flagg,Nancy A. | Executive Director | 03 Oct 2023 | Indirect Tax Consulting | Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan |
| Gatt,Katie | Senior Manager | 03 Oct 2023 | Indirect Tax Consulting | Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan |
| Flagg,Nancy A. | Executive Director | 03 Oct 2023 | Indirect Tax Consulting | Request For Prompt Determination deployment call with - EY: M. Flashner, O. Wasserman, L. Harvey, E. Sapir, K. Gatt, N. Flagg and Celsius: J. Morgan |
| Gatt,Katie | Senior Manager | 03 Oct 2023 | Indirect Tax Consulting | Request For Prompt Determination deployment call with - EY: M. Flashner, O. Wasserman, L. Harvey, E. Sapir, K. Gatt, N. Flagg and Celsius: J. Morgan |
| Flagg,Nancy A. | Executive Director | 03 Oct 2023 | Indirect Tax Consulting | Update tax claim per Alvarez & Marsal updates for claim nos. 23004,23635, 23637, 23639 and 31845 |
| Flagg,Nancy A. | Executive Director | 03 Oct 2023 | Indirect Tax Consulting | Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey. |
| Gatt,Katie | Senior Manager | 03 Oct 2023 | Indirect Tax Consulting | Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey. |
| Gatt,Katie | Senior Manager | 04 Oct 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open items, including request for prompt determination addresses, Pennsylvania payment status. EY attendees: K. Gatt, P. Buonaguro |
| Buonaguro,Paul | Senior Manager | 04 Oct 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open items, including request for prompt determination addresses, Pennsylvania payment status. EY attendees: K. Gatt, P. Buonaguro |
| Buonaguro,Paul | Senior Manager | 04 Oct 2023 | Indirect Tax Consulting | Review Pennsylvania payment status emails to prepare for call with client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 05 Oct 2023 | Indirect Tax Consulting | Confirm decision with L. Harvey (EY) to not deploy Request For Prompt Determination for current tax returns |
| Flagg,Nancy A. | Executive Director | 06 Oct 2023 | Indirect Tax Consulting | Follow-up with A, Sexton and M. Kandallu (Kirkland & Ellis) on Request For Prompt Determination for state tax returns |
| Flagg,Nancy A. | Executive Director | 07 Oct 2023 | Indirect Tax Consulting | Email with M. Flashner (EY) and EY team regarding Request For Prompt Determination disclosures on current tax returns |
| Flagg,Nancy A. | Executive Director | 09 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss open indirect tax items, including Pennsylvania pre-petition use and state income tax returns, request for prompt determination status. Attendees: N. Flagg, |
| Gatt,Katie | Senior Manager | 09 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss open indirect tax items, including Pennsylvania pre-petition use and state income tax returns, request for prompt determination status. Attendees: N. Flagg, |
| Flagg,Nancy A. | Executive Director | 09 Oct 2023 | Indirect Tax Consulting | Review M. Kandallu (Kirkland & Ellis) email draft on additional Brown Rudnick diligence response and comment |
| Gatt,Katie | Senior Manager | 10 Oct 2023 | Indirect Tax Consulting | Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Shwartz, and M. Flashner. |
| Buonaguro,Paul | Senior Manager | 11 Oct 2023 | Indirect Tax Consulting | Call with Client (J. Morgan) to discuss open indirect tax items, including M. Kandallu request for Pennsylvania post-petition return copy, return status. EY Attendees: , N. Flagg, P. Buonaguro |
| Flagg,Nancy A. | Executive Director | 11 Oct 2023 | Indirect Tax Consulting | Call with Client (J. Morgan) to discuss open indirect tax items, including M. Kandallu request for Pennsylvania post-petition return copy, return status. EY Attendees: , N. Flagg, P. Buonaguro |
| Gatt,Katie | Senior Manager | 11 Oct 2023 | Indirect Tax Consulting | Call with Client (J. Morgan) to discuss open indirect tax items, including M. Kandallu request for Pennsylvania post-petition return copy, return status. EY Attendees: , N. Flagg, P. Buonaguro |
| Flagg,Nancy A. | Executive Director | 11 Oct 2023 | Indirect Tax Consulting | Provide M. Kandallu (Kirkland & Ellis) with Pennsylvania May 2023 use tax return information for claim resolution discussion with Pennsylvania |
| Flagg,Nancy A. | Executive Director | 12 Oct 2023 | Indirect Tax Consulting | Email exchanges with J. Morgan (Celsius) regarding Pennsylvania sales and use tax information requests |
| Flagg,Nancy A. | Executive Director | 13 Oct 2023 | Indirect Tax Consulting | Align tax claim call with Alvarez and Marsal team per J. Morgan (Celsius) request |
| Gatt,Katie | Senior Manager | 13 Oct 2023 | Indirect Tax Consulting | Compile August 2023 fee statement detail |
| Flagg,Nancy A. | Executive Director | 13 Oct 2023 | Indirect Tax Consulting | Request Texas franchise tax payment documentation from J. Morgan (Celsius) to provide to Texas for Comptroller office resolution |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|---------------------|--------------------|-------------|-------------------------|---|
| Flagg,Nancy A. | Executive Director | 15 Oct 2023 | Indirect Tax Consulting | Follow-up with EY Texas state desk Jamie Bowden on payment confirmation requested by Texas |
| Flagg,Nancy A. | Executive Director | 15 Oct 2023 | Indirect Tax Consulting | Request Texas tax payment information from J. Morgan (Celsius) for Texas Franchise Tax resolution |
| Flagg,Nancy A. | Executive Director | 16 Oct 2023 | Indirect Tax Consulting | Call with Client to discuss Celsius claims status. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY), J. Morgan (Celsius) |
| Gatt,Katie | Senior Manager | 16 Oct 2023 | Indirect Tax Consulting | Call with Client to discuss Celsius claims status. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY), J. Morgan (Celsius) |
| Li,Eric | Staff/Assistant | 16 Oct 2023 | Indirect Tax Consulting | Call with Client to discuss Celsius claims status. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY), J. Morgan (Celsius) |
| Bowden,Jamie | Executive Director | 16 Oct 2023 | Indirect Tax Consulting | EY Texas state desk review of Texas tax account status and email Attorney General |
| Flagg,Nancy A. | Executive Director | 16 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss Celsius tax claims tracker to prepare for call with client. Attendees: E. Li, N. Flagg, K. Gatt |
| Gatt,Katie | Senior Manager | 16 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss Celsius tax claims tracker to prepare for call with client. Attendees: E. Li, N. Flagg, K. Gatt |
| Li,Eric | Staff/Assistant | 16 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss Celsius tax claims tracker to prepare for call with client. Attendees: E. Li, N. Flagg, K. Gatt |
| Flagg,Nancy A. | Executive Director | 16 Oct 2023 | Indirect Tax Consulting | Prepare and send tax claim follow-up email to Kirkland & Ellis team with tax claim content details |
| Li,Eric | Staff/Assistant | 16 Oct 2023 | Indirect Tax Consulting | Review Celsius tax claims tracker, prepare for call with client (J. Morgan) |
| Flagg,Nancy A. | Executive Director | 16 Oct 2023 | Indirect Tax Consulting | Review M. Kandallu (Kirkland & Ellis) email draft to Pennsylvania regarding recommended steps for tax claim resolution and comment |
| Flagg,Nancy A. | Executive Director | 16 Oct 2023 | Indirect Tax Consulting | Update J. Morgan (Celsius) that the Texas Franchise tax issue has been confirmed as resolved and additional documentation is not required |
| Flagg,Nancy A. | Executive Director | 17 Oct 2023 | Indirect Tax Consulting | Update tax claim log and send to the following teams in advance of call to walk through the claim details: Alvarez and Marsal, Celsius, EY |
| Gatt,Katie | Senior Manager | 17 Oct 2023 | Indirect Tax Consulting | Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapiro, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D. Seymour, S. Shears, H. Griffiths. |
| Flagg,Nancy A. | Executive Director | 18 Oct 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax issues, including tax claims resolution status, Texas sales tax considerations. EY attendees: K. Gatt, N. Flagg |
| Gatt,Katie | Senior Manager | 18 Oct 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open tax issues, including tax claims resolution status, Texas sales tax considerations. EY attendees: K. Gatt, N. Flagg |
| Flagg,Nancy A. | Executive Director | 18 Oct 2023 | Indirect Tax Consulting | Email to R. Allison (Alvarez & Marsal) regarding tax claim call details |
| Bowden,Jamie | Executive Director | 18 Oct 2023 | Indirect Tax Consulting | EY Texas state desk review of email re Texas franchise tax claim and confirm resolution status |
| Epperson,Carina Mai | Staff/Assistant | 18 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss New Jersey tax claims analysis, review New Jersey Corporate Income tax returns and filing profile versus tax claimed. Attendees: C. Epperson, , N. Flagg |
| Flagg,Nancy A. | Executive Director | 18 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss New Jersey tax claims analysis, review New Jersey Corporate Income tax returns and filing profile versus tax claimed. Attendees: C. Epperson, , N. Flagg |
| Gatt,Katie | Senior Manager | 18 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss New Jersey tax claims analysis, review New Jersey Corporate Income tax returns and filing profile versus tax claimed. Attendees: C. Epperson, , N. Flagg |
| Flagg,Nancy A. | Executive Director | 19 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss New Jersey tax claims per (New Jersey Division of Taxation) and next steps. Attendees: C. Epperson, , N. Flagg |
| Gatt,Katie | Senior Manager | 19 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss New Jersey tax claims per (New Jersey Division of Taxation) and next steps. Attendees: C. Epperson, , N. Flagg |
| Epperson,Carina Mai | Staff/Assistant | 19 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss New Jersey tax claims per M. Butt (New Jersey Division of Taxation) and next steps. Attendees: C. Epperson, , N. Flagg |
| Flagg,Nancy A. | Executive Director | 19 Oct 2023 | Indirect Tax Consulting | Review M. Kandallu (Kirkland & Ellis) email drafts on tax claims for Pennsylvania, Texas and IRS and comment |
| Epperson,Carina Mai | Staff/Assistant | 20 Oct 2023 | Indirect Tax Consulting | Call New Jersey Department of Taxation (M. Butt) to inquire re basis of tax claims |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|-------------------------|---|
| Flagg,Nancy A. | Executive Director | 20 Oct 2023 | Indirect Tax Consulting | Email to EY income tax compliance team to request copies of 2020, 2021 and 2022 return trackers |
| Flagg,Nancy A. | Executive Director | 20 Oct 2023 | Indirect Tax Consulting | Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey |
| Gatt,Katie | Senior Manager | 20 Oct 2023 | Indirect Tax Consulting | Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey |
| Flagg,Nancy A. | Executive Director | 20 Oct 2023 | Indirect Tax Consulting | Request to EY income tax compliance team for copy of 2022 IRS return per Kirkland & Ellis request to provide for their IRS discussions |
| Flagg,Nancy A. | Executive Director | 20 Oct 2023 | Indirect Tax Consulting | Request to J. Morgan (Celsius) to confirm New York use tax filing and payment dates |
| Flagg,Nancy A. | Executive Director | 20 Oct 2023 | Indirect Tax Consulting | Respond to A. Sexton (Kirkland & Ellis) questions on indirect tax open items |
| Buonaguro,Paul | Senior Manager | 20 Oct 2023 | Indirect Tax Consulting | Review N. Flagg email to client (J. Morgan) re New York sales and use tax payment dates |
| Flagg,Nancy A. | Executive Director | 22 Oct 2023 | Indirect Tax Consulting | 2022 federal return copy email to K&E team for IRS claim resolution |
| Flagg,Nancy A. | Executive Director | 22 Oct 2023 | Indirect Tax Consulting | Email to O. Wasserman (EY) for signed copy of 2022 federal return and copy of IRS efile acceptance |
| Flagg,Nancy A. | Executive Director | 22 Oct 2023 | Indirect Tax Consulting | Income tax return copies received previously from various individuals to E. Li for filing in EY US Celsius SharePoint access site. |
| Flagg,Nancy A. | Executive Director | 22 Oct 2023 | Indirect Tax Consulting | Review income tax return trackers from O. Wasserman (EY) and provide direction to E. Li to create refund tracker. |
| Li,Eric | Staff/Assistant | 23 Oct 2023 | Indirect Tax Consulting | Call with Client (J. Morgan), Alvarez & Marsal (R. Allison,), Kirkland & Ellis (M. Kandallu) to discuss Celsius tax claims status and next steps. EY Attendees: E. Li, N. Flagg |
| Flagg,Nancy A. | Executive Director | 23 Oct 2023 | Indirect Tax Consulting | Call with Client (J. Morgan), Alvarez & Marsal (R. Allison, B. Wadzita), Kirkland & Ellis (M. Kandallu) to discuss Celsius tax claims status and next steps. EY Attendees: E. Li, N. Flagg |
| Li,Eric | Staff/Assistant | 23 Oct 2023 | Indirect Tax Consulting | Draft Celsius income tax return tracker based on control sheet received from Celsius for TY20, 21 and 22. Record Jurisdictions, filling method and status. Save returns copies to Teams and rename. |
| Flagg,Nancy A. | Executive Director | 23 Oct 2023 | Indirect Tax Consulting | Prepare for tax claim call with client and Alvarez & Marsal |
| Flagg,Nancy A. | Executive Director | 23 Oct 2023 | Indirect Tax Consulting | Reply to M. Kandallu (Kirkland & Ellis) on US Customs claim next steps |
| Flagg,Nancy A. | Executive Director | 23 Oct 2023 | Indirect Tax Consulting | Review claim no. 23639 documentation from R. Allison (Alvarez & Marsal) and reply with duplicate confirmation |
| Flagg,Nancy A. | Executive Director | 23 Oct 2023 | Indirect Tax Consulting | Review Pennsylvania tax claim information from R. Allison (A&M) for claims no. 24352 and 24407 and reply with allowance recommendation |
| Li,Eric | Staff/Assistant | 23 Oct 2023 | Indirect Tax Consulting | Update Celsius tax claim tracker to reflect email correspondence re resolution status, next steps |
| Flagg,Nancy A. | Executive Director | 23 Oct 2023 | Indirect Tax Consulting | Update tax claim tracker per call notes and send to Alvarez & Marsal team |
| Li,Eric | Staff/Assistant | 24 Oct 2023 | Indirect Tax Consulting | Check Celsius returns and record Tax liabilities, total payments and tax due (refund) amount. Check for carryforward/refund. Email N. Flagg regarding the same. |
| Flagg,Nancy A. | Executive Director | 24 Oct 2023 | Indirect Tax Consulting | Email reply to A. Steger (EY) with third quarter tax accrual updates |
| Flagg,Nancy A. | Executive Director | 24 Oct 2023 | Indirect Tax Consulting | Email to R. Allison (Alvarez & Marsal) to request status of claim nos. 23635 and 23637 objections |
| Flagg,Nancy A. | Executive Director | 24 Oct 2023 | Indirect Tax Consulting | Reply to M. Hall (Celsius) to provide advance withholding tax claim details for claim resolution call |
| Flagg,Nancy A. | Executive Director | 24 Oct 2023 | Indirect Tax Consulting | Review M. Kandallu (Kirkland & Ellis) email update on Pennsylvania claim status and provide responses to Pennsylvania attorney general questions for claim resolution |
| Flagg,Nancy A. | Executive Director | 24 Oct 2023 | Indirect Tax Consulting | Tax return copies to E. Li (EY) for tracker and library update |
| Flagg,Nancy A. | Executive Director | 25 Oct 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss open indirect tax items. EY Attendees: N. Flagg |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|----------------|--------------------|-------------|-------------------------|--|
| Flagg,Nancy A. | Executive Director | 25 Oct 2023 | Indirect Tax Consulting | Review employment tax worksheet from M. Hall (Celsius) and reply with additional information needs |
| Flagg,Nancy A. | Executive Director | 25 Oct 2023 | Indirect Tax Consulting | Update to M. Kandallu (Kirkland & Ellis) on Alvarez & Marsal input for claims resolution |
| Li,Eric | Staff/Assistant | 26 Oct 2023 | Indirect Tax Consulting | Continue update Celsius return tracker based on emails received from N. Flagg. Save return copies to team site and rename. |
| Flagg,Nancy A. | Executive Director | 27 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss return tracker open items and follow-up list. Attendees: E. Li, N. Flagg |
| Li,Eric | Staff/Assistant | 27 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss return tracker open items and follow-up list. Attendees: E. Li, N. Flagg |
| Flagg,Nancy A. | Executive Director | 27 Oct 2023 | Indirect Tax Consulting | Respond to R. Allison (Alvarez & Marsal) to request a complete active claim list including claims for which omnis have not yet been filed |
| Li,Eric | Staff/Assistant | 27 Oct 2023 | Indirect Tax Consulting | Update Celsius return tracker efile status and carryforward/refund status |
| Flagg,Nancy A. | Executive Director | 30 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss tax return tracker open items and follow-up list. Attendees: E. Li, N. Flagg, K. Gatt |
| Gatt,Katie | Senior Manager | 30 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss tax return tracker open items and follow-up list. Attendees: E. Li, N. Flagg, K. Gatt |
| Li,Eric | Staff/Assistant | 30 Oct 2023 | Indirect Tax Consulting | Internal EY call to discuss tax return tracker open items and follow-up list. Attendees: E. Li, N. Flagg, K. Gatt |
| Flagg,Nancy A. | Executive Director | 31 Oct 2023 | Indirect Tax Consulting | Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay. |
| Gatt,Katie | Senior Manager | 31 Oct 2023 | Indirect Tax Consulting | Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay. |
| Flagg,Nancy A. | Executive Director | 01 Nov 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss state tax open items, including sales tax exposures. EY Attendees: K. Gatt, N. Flagg |
| Gatt,Katie | Senior Manager | 01 Nov 2023 | Indirect Tax Consulting | Call with client (J. Morgan) to discuss state tax open items, including sales tax exposures. EY Attendees: , N. Flagg |
| Flagg,Nancy A. | Executive Director | 01 Nov 2023 | Indirect Tax Consulting | Employment tax claim follow-up email to M. Hall (Celsius) and reply to T. Walsh (Celsius) with next steps |
| Flagg,Nancy A. | Executive Director | 01 Nov 2023 | Indirect Tax Consulting | Review US Customs claim withdrawal email and advise R. Allison (Alvarez & Marsal) of withdrawal status |
| Gatt,Katie | Senior Manager | 07 Nov 2023 | Indirect Tax Consulting | Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Shwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears |
| Flagg,Nancy A. | Executive Director | 08 Nov 2023 | Indirect Tax Consulting | Call w/ client J. Morgan to discuss open state tax items, including Texas data center exemption. EY Attendees: , N. Flagg |
| Gatt,Katie | Senior Manager | 08 Nov 2023 | Indirect Tax Consulting | Call w/ client J. Morgan to discuss open state tax items, including Texas data center exemption. EY Attendees: , N. Flagg |
| Flagg,Nancy A. | Executive Director | 08 Nov 2023 | Indirect Tax Consulting | Follow-up with R. Allison (Alvarez & Marsal) for a complete open tax claims list |
| Flagg,Nancy A. | Executive Director | 08 Nov 2023 | Indirect Tax Consulting | Follow-up with T Walsh (Celsius) for employment tax claim call with Insuperity |
| Flagg,Nancy A. | Executive Director | 08 Nov 2023 | Indirect Tax Consulting | Identify EY state tax desk for Texas Data Center Exemption question, review the data center information received and set call for client with E. Corts, EY Texas desk identified for this exemption project |
| Flagg,Nancy A. | Executive Director | 08 Nov 2023 | Indirect Tax Consulting | Meeting with J. Hill and N. Flagg (EY) and D. Mendes (Coreblock Partners) to discuss multiple matters in Texas regarding Abatements and Exemptions |
| Hill,Jeff | Partner/Principal | 08 Nov 2023 | Indirect Tax Consulting | Meeting with J. Hill and N. Flagg (EY) and D. Mendes (Coreblock Partners) to discuss multiple matters in Texas regarding Abatements and Exemptions |

State and Local Tax Services / Indirect Tax Consulting

| Name | Title | Date | Project Category | Description |
|---------------------|--------------------|-------------|-------------------------|---|
| Flagg,Nancy A. | Executive Director | 08 Nov 2023 | Indirect Tax Consulting | Reply to M. Kandallu (Kirkland & Ellis) on status of known tax claims |
| Flagg,Nancy A. | Executive Director | 09 Nov 2023 | Indirect Tax Consulting | Email Kirkland & Ellis team for legal structuring information on Texas site acquired from Core Scientific in support of Texas data center sales and use tax exemption application |
| Epperson,Carina Mai | Staff/Assistant | 09 Nov 2023 | Indirect Tax Consulting | Internal EY call to discuss New Jersey tax claims per M. Butt (New Jersey Division of Taxation), including confirm claims amended. Attendees: C. Epperson, , N. Flagg, |
| Flagg,Nancy A. | Executive Director | 09 Nov 2023 | Indirect Tax Consulting | Internal EY call to discuss New Jersey tax claims per M. Butt (New Jersey Division of Taxation), including confirm claims amended. Attendees: C. Epperson, , N. Flagg, |
| Gatt,Katie | Senior Manager | 09 Nov 2023 | Indirect Tax Consulting | Internal EY call to discuss New Jersey tax claims per M. Butt (New Jersey Division of Taxation), including confirm claims amended. Attendees: C. Epperson, , N. Flagg, |
| Corts,Edward | Senior Manager | 09 Nov 2023 | Indirect Tax Consulting | EY client call with D. Mendes (Celsius management team) to discuss Texas Data Center sales and use tax exemption and the Texas Comptroller's related requirements and entity-level application process. EY attendees: J. Hill, N. Flagg, E. Corts, K. Gatt |
| Flagg,Nancy A. | Executive Director | 09 Nov 2023 | Indirect Tax Consulting | EY client call with D. Mendes (Celsius management team) to discuss Texas Data Center sales and use tax exemption and the Texas Comptroller's related requirements and entity-level application process. EY attendees: J. Hill, N. Flagg, E. Corts, K. Gatt |
| Gatt,Katie | Senior Manager | 09 Nov 2023 | Indirect Tax Consulting | EY client call with D. Mendes (Celsius management team) to discuss Texas Data Center sales and use tax exemption and the Texas Comptroller's related requirements and entity-level application process. EY attendees: J. Hill, N. Flagg, E. Corts, K. Gatt |
| Hill,Jeff | Partner/Principal | 09 Nov 2023 | Indirect Tax Consulting | EY client call with D. Mendes (Celsius management team) to discuss Texas Data Center sales and use tax exemption and the Texas Comptroller's related requirements and entity-level application process. EY attendees: J. Hill, N. Flagg, E. Corts, K. Gatt |
| Corts,Edward | Senior Manager | 09 Nov 2023 | Indirect Tax Consulting | EY internal call to provide Celsius background information and discuss Texas Comptroller's Data Center sales and use tax exemption requirements with EY Texas sales desk (E. Corts) in advance of state desk call with Celsius management to discuss data center exemption application process and transfer requirements. EY attendees: J. Hill, N. Flagg, E. Corts, and K. Gatt. |
| Flagg,Nancy A. | Executive Director | 09 Nov 2023 | Indirect Tax Consulting | EY internal call to provide Celsius background information and discuss Texas Comptroller's Data Center sales and use tax exemption requirements with EY Texas sales desk (E. Corts) in advance of state desk call with Celsius management to discuss data center exemption application process and transfer requirements. EY attendees: J. Hill, N. Flagg, E. Corts, and K. Gatt. |
| Gatt,Katie | Senior Manager | 09 Nov 2023 | Indirect Tax Consulting | EY internal call to provide Celsius background information and discuss Texas Comptroller's Data Center sales and use tax exemption requirements with EY Texas sales desk (E. Corts) in advance of state desk call with Celsius management to discuss data center exemption application process and transfer requirements. EY attendees: J. Hill, N. Flagg, E. Corts, and K. Gatt. |
| Hill,Jeff | Partner/Principal | 09 Nov 2023 | Indirect Tax Consulting | EY internal call to provide Celsius background information and discuss Texas Comptroller's Data Center sales and use tax exemption requirements with EY Texas sales desk (E. Corts) in advance of state desk call with Celsius management to discuss data center exemption application process and transfer requirements. EY attendees: J. Hill, N. Flagg, E. Corts, and K. Gatt. |
| Flagg,Nancy A. | Executive Director | 09 Nov 2023 | Indirect Tax Consulting | Follow-up with T, Walsh (Celsius) for call with Insuperity to validate employment tax claims |
| Flagg,Nancy A. | Executive Director | 09 Nov 2023 | Indirect Tax Consulting | Review additional information received for Texas data center exemption and provide to EY Texas state tax desk E. Corts in preparation for client call |
| Flagg,Nancy A. | Executive Director | 09 Nov 2023 | Indirect Tax Consulting | Review report of Celsius plan confirmation and follow-up to determine next steps for bankruptcy tax issues |
| | | | | Total |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|---------------------|------------------|------------------|---|-------|
| Chenchinski, Amir | Partner / Principal | 29 Jun 2023 | Tax Compliance | Working on deprecation for Celsius mining for tax years 2021+2022 | 1.7 |
| Wasserman, Ofer | Senior Manager | 29 Jun 2023 | Tax Compliance | Working on Texas reports Affiliates and public information report for Celsius mining tax year 2022 | 0.9 |
| Wasserman, Ofer | Senior Manager | 03 Jul 2023 | Tax Provision | Working with J.Morgan to work on timeline for tax provision. | 1.1 |
| Shwartz, Yoav | Partner/Principal | 13 Jul 2023 | Tax Provision | Initial review of Mining tax provision workpapers | 2.7 |
| Wasserman, Ofer | Senior Manager | 13 Jul 2023 | Tax Provision | Review 2022 Current provision for Mining | 1.1 |
| Wasserman, Ofer | Senior Manager | 16 Jul 2023 | Tax Provision | Review provision file for Celsius Mining | 0.6 |
| Shwartz, Yoav | Partner/Principal | 17 Jul 2023 | Tax Provision | Call with EY and Company to discuss Mining tax provision procedures. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren. | 1.3 |
| Tuchinsky, Maria | Senior Manager | 17 Jul 2023 | Tax Provision | Call with EY and Company to discuss Mining tax provision procedures. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren. | 1.3 |
| Wasserman, Ofer | Senior Manager | 17 Jul 2023 | Tax Provision | Review deferred tax asset and liability schedule for Celsius Mining 2022 | 3.4 |
| Wasserman, Ofer | Senior Manager | 17 Jul 2023 | Tax Provision | Review 2021 tax provision for Celsius Mining | 0.8 |
| Shwartz, Yoav | Partner/Principal | 18 Jul 2023 | Tax Provision | Review EY-US' comments on Mining provision and provide follow up comments | 2.2 |
| Tuchinsky, Maria | Senior Manager | 18 Jul 2023 | Tax Provision | Provision - review of provision and consolidation of comments across teams | 0.8 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------|--|-------|
| Shwartz,Yoav | Partner/Principal | 19 Jul 2023 | Tax Provision | Call to discuss our initial observations of the mining business Income tax provision workpapers for 2022, 2021, and 2020.. EY Attendees: A. Steger, J. Hill, A. Chenchinski, Y. Shwartz, M. Flashner, O. Wasserman, M. Edri, S. Riley. Other Attendees: L. Koren (Celsius) and J. Morgan (Celsius) | 1.5 |
| Shwartz,Yoav | Partner/Principal | 19 Jul 2023 | Tax Provision | Review of specific items in Mining provision, such as limitations on the deductibility of interest, bonus depreciation, cancellation of debt implications, limitations on comp' and benefits expenses for public companies. | 3.6 |
| Shwartz,Yoav | Partner/Principal | 19 Jul 2023 | Tax Provision | Review initial Form 4562 for Mining | 2.2 |
| Wasserman,Ofer | Senior Manager | 19 Jul 2023 | Tax Provision | Review agenda for meeting with client on tax provision items | 1.2 |
| Woolf,Hayden | Senior | 19 Jul 2023 | Tax Provision | Review and reformat information in email from 17 July 2023 10.19 regarding provision and consolidation of comments across team. | 1.9 |
| Harvey,Elizabeth | Partner/Principal | 24 Jul 2023 | Tax Provision | Working session to discuss plan for mining tax provision workstream and initial US team review comments. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski | 0.5 |
| Hill,Jeffrey | Partner/Principal | 24 Jul 2023 | Tax Provision | Working session to discuss plan for mining tax provision workstream and initial US team review comments. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski | 0.5 |
| Wasserman,Ofer | Senior Manager | 24 Jul 2023 | Tax Provision | Working on Celsius mining 2022 provision + timeline | 0.6 |
| Shwartz,Yoav | Partner/Principal | 26 Jul 2023 | Tax Provision | Initial review of tax provision workpapers and compile an email summary to Client | 2.4 |
| Shwartz,Yoav | Partner/Principal | 27 Jul 2023 | Tax Provision | Assess separate Company tax allocation methodology | 1.4 |
| Shwartz,Yoav | Partner/Principal | 31 Jul 2023 | Tax Provision | Review of Mining valuation allowance memo and provide comments | 1.9 |
| Wasserman,Ofer | Senior Manager | 31 Jul 2023 | Tax Provision | Review tax provisions with M.Flashner | 1.8 |
| Boland,Gregory | Manager | 10 Jul 2023 | Tax Provision | Review tax adjustments of preliminary trial balance | 0.8 |
| Huang,Ricki | Senior | 10 Jul 2023 | Tax Provision | Review tax adjustments of preliminary trial balance | 0.2 |
| Steger,Adam | Senior Manager | 13 Jul 2023 | Tax Provision | Review of the Company's 2021 Mining and Mining S-1 financial statements tax provision disclosures (footnotes) and the 2021 tax provision support. Consolidated questions and tax account comments to be addressed with Celsius tax team. (transfer pricing, deferred tax assets and liabilities, state tax matters, tax sharing policies). | 3.8 |
| Boland,Gregory | Manager | 14 Jul 2023 | Tax Provision | Review mining provision considerations | 0.8 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------|---|-------|
| Steger,Adam | Senior Manager | 16 Jul 2023 | Tax Provision | Review of the Company's 2022 Mining provision and support. Consolidated questions and tax account comments to be addressed with Celsius tax team. (transfer pricing, deferred tax assets and liabilities, state tax matters, tax sharing policies). | 3.4 |
| Boland,Gregory | Manager | 17 Jul 2023 | Tax Provision | Review mining provision considerations | 0.4 |
| Huang,Ricki | Senior | 17 Jul 2023 | Tax Provision | Prepare mining provision considerations | 0.5 |
| Steger,Adam | Senior Manager | 18 Jul 2023 | Tax Provision | Agenda preparation for 7/19/2023 meeting with Company; Call with Company (L. Koren and J Morgan) to discuss our initial observations of the mining business Income tax provision workpapers for 2022 and prior periods. EY Attendees included J. Hill, A. Steger, A. Chenchinski, Y. Shwartz, M. Flashner O. Wasserman and M. Edri; S Riley | 0.4 |
| Steger,Adam | Senior Manager | 18 Jul 2023 | Tax Provision | Prepare for meetings with EY Tax Executive leadership team to discuss the 2021 and 2022 tax provision comments for execution with the Company | 0.7 |
| Hill,Jeffrey | Partner/Principal | 19 Jul 2023 | Tax Provision | Meeting to discuss our initial observations of the mining business Income tax provision workpapers for 2022, 2021, and 2020.. EY Attendees: A. Steger, J. Hill and L. Koren (Celsius) and J. Morgan (Celsius), | 1.3 |
| Hill,Jeffrey | Partner/Principal | 19 Jul 2023 | Tax Provision | Meeting with Celsius to discuss tax provision work papers. EY Attendees: A. Steger, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski. Other Attendees: L. Koren (Celsius), J. Morgan (Celsius), D. Block (Fahrenheit) | 0.0 |
| Steger,Adam | Senior Manager | 19 Jul 2023 | Tax Provision | Meeting to discuss our initial observations of the mining business Income tax provision workpapers for 2022, 2021, and 2020. EY Attendees: A. Steger, J. Hill and L. Koren (Celsius) and J. Morgan (Celsius), | 1.3 |
| Hill,Jeffrey | Partner/Principal | 21 Jul 2023 | Tax Provision | Review Celsius legacy and current year income tax provision workpapers and S-1 filings | 3.2 |
| Hill,Jeffrey | Partner/Principal | 24 Jul 2023 | Tax Provision | Meeting to discuss income tax provision matters EY Attendees: A. Steger, J. Hill | 1.2 |
| Steger,Adam | Senior Manager | 24 Jul 2023 | Tax Provision | Meeting to discuss income tax provision matters EY Attendees: A. Steger, J. Hill | 1.2 |
| Hill,Jeffrey | Partner/Principal | 26 Jul 2023 | Tax Provision | Discussion with A. Steger, J. Hill (EY) to go through client request and review agenda related to tax provision matters prior to upcoming call with client. EY Attendees: | 1.1 |
| Steger,Adam | Senior Manager | 26 Jul 2023 | Tax Provision | Discussion with A. Steger, J. Hill (EY) to go through client request and review agenda related to tax provision matters prior to upcoming call with client. EY Attendees: | 1.1 |
| Steger,Adam | Senior Manager | 26 Jul 2023 | Tax Provision | Draft valuation allowance memorandum for Celsius deferred tax asset (DTA) realizability analysis. | 1.8 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|-----------------------|---|-------|
| Steger,Adam | Senior Manager | 26 Jul 2023 | Tax Provision | Income tax provision model updates (Deferred tax inventory and rate reconciliation), financial statement adjusting journal entry (AJE) review for tax implications, information request and 2021/2022 provision comments and summary document for 7/28 working session with CEL tax. | 2.4 |
| Hill,Jeffrey | Partner/Principal | 27 Jul 2023 | Tax Provision | Meeting and preparation for Friday 7/28 conference call with client to discuss tax provision matters EY Attendees: A. Steger, J. Hill | 0.8 |
| Steger,Adam | Senior Manager | 27 Jul 2023 | Tax Provision | Meeting and preparation for Friday 7/28 conference call with client to discuss tax provision matters EY Attendees: A. Steger, J. Hill | 0.8 |
| Hill,Jeffrey | Partner/Principal | 28 Jul 2023 | Tax Provision | Conference call with Celsius to discuss tax provision workpapers, specific inquiries regarding prior and current income tax calculations and walk through client information request. EY Attendees: J. Hill, A. Steger and L. Koren (Celsius), J. Morgan (Celsius), D. Block (Fahrenheit) | 1.8 |
| Steger,Adam | Senior Manager | 28 Jul 2023 | Tax Provision | Conference call with Celsius to discuss tax provision workpapers, specific inquiries regarding prior and current income tax calculations and walk through client information request. EY Attendees: J. Hill, A. Steger and L. Koren (Celsius), J. Morgan (Celsius), D. Block (Fahrenheit) | 1.8 |
| Steger,Adam | Senior Manager | 31 Jul 2023 | Tax Provision | 2021 EY income tax provision prep. (model enhancements and corrections) | 2.6 |
| Shwartz,Yoav | Partner/Principal | 01 Aug 2023 | Tax provision support | Review and provide comments to Mining Valuation Allowance Memo | 1.9 |
| Steger,Adam | Senior Manager | 02 Aug 2023 | Tax provision support | 2021 EY income tax provision prep. (model enhancements and corrections) | 1.8 |
| Steger,Adam | Senior Manager | 02 Aug 2023 | Tax provision support | Continue to review of company draft financial disclosures (tax) | 0.5 |
| Boland,Gregory | Manager | 03 Aug 2023 | Tax provision support | Updates to Valuation Allowance (VA) Memo | 0.2 |
| Boland,Gregory | Manager | 03 Aug 2023 | Tax provision support | Update 2022 current provision tab based on trial balance received from FAAS book team | 1.4 |
| Boland,Gregory | Manager | 03 Aug 2023 | Tax provision support | Update 2022 deferred tax provision tab based on trial balance received from FAAS book team | 2.1 |
| Boland,Gregory | Manager | 03 Aug 2023 | Tax provision support | Update 2022 Cumulative basis difference tab based on trial balance received from FAAS book team | 1.2 |
| Boland,Gregory | Manager | 03 Aug 2023 | Tax provision support | Preparation of supporting data schedules to support 2022 valuation | 2.2 |
| Boland,Gregory | Manager | 04 Aug 2023 | Tax provision support | 2022 Tax and Book Depreciation Updates based on final book depreciation amounts received from FAAS team | 2.9 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|-----------------------|---|-------|
| Hill,Jeffrey | Partner/Principal | 04 Aug 2023 | Tax provision support | Review of Company draft financial statement disclosures | 0.3 |
| Hill,Jeffrey | Partner/Principal | 04 Aug 2023 | Tax provision support | Meeting to discuss draft of financial statement disclosures EY Attendees: A. Steger, J. Hill | 0.2 |
| Steger,Adam | Senior Manager | 04 Aug 2023 | Tax provision support | Review of company draft financial disclosures (tax) | 0.3 |
| Steger,Adam | Senior Manager | 04 Aug 2023 | Tax provision support | Meeting to discuss draft of financial statement disclosures EY Attendees: A. Steger, J. Hill | 0.2 |
| Boland,Gregory | Manager | 07 Aug 2023 | Tax provision support | Valuation Allowance (VA) Memo: Discussing the Deferred Tax Asset (DTA) realizability EY Attendees: R. Huang, G. Boland | 0.4 |
| Boland,Gregory | Manager | 07 Aug 2023 | Tax provision support | Valuation Allowance (VA) Memo Discussion EY Attendees: R. Huang, G. Boland | 0.4 |
| Boland,Gregory | Manager | 07 Aug 2023 | Tax provision support | Meetings with A. Steger to discuss 2022 Celsius tax provision model. Executive review of the 2022 provision model and direct updates/comments to G. Boland. | 1.2 |
| Harvey,Elizabeth | Partner/Principal | 07 Aug 2023 | Tax provision support | Call to discuss treatment of intercompany loans in carve-out financial statements and mining tax provision. L. Harvey, S. Riley, J. Hill. | 0.3 |
| Hill,Jeffrey | Partner/Principal | 07 Aug 2023 | Tax provision support | Call to discuss treatment of intercompany loans in carve-out financial statements and mining tax provision. L. Harvey, S. Riley, J. Hill. | 0.3 |
| Huang,Ricki | Senior | 07 Aug 2023 | Tax provision support | Valuation Allowance (VA) Memo: Discussing the Deferred Tax Asset (DTA) realizability EY Attendees: R. Huang, G. Boland | 0.4 |
| Huang,Ricki | Senior | 07 Aug 2023 | Tax provision support | Valuation Allowance (VA) Memo Discussion EY Attendees: R. Huang, G. Boland | 0.4 |
| Huang,Ricki | Senior | 07 Aug 2023 | Tax provision support | Updating Valuation Allowance (VA) Memo | 0.2 |
| Steger,Adam | Senior Manager | 07 Aug 2023 | Tax provision support | Executive review of the 2022 tax provision model | 1.6 |
| Hill,Jeffrey | Partner/Principal | 08 Aug 2023 | Tax provision support | Review of updated 2022 tax provision model for Mining Business | 0.5 |
| Hill,Jeffrey | Partner/Principal | 08 Aug 2023 | Tax provision support | Follow up meeting to discuss status of open issues on 2022 tax provision. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Fahrenheit) | 0.8 |
| Steger,Adam | Senior Manager | 08 Aug 2023 | Tax provision support | Follow up meeting to discuss status of open issues on 2022 tax provision. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Fahrenheit) | 0.8 |
| Harvey,Elizabeth | Partner/Principal | 09 Aug 2023 | Tax provision support | Inquire regarding mining adjustments to profit and loss statement and potential impact on tax position | 1.1 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|-----------------------|--|-------|
| Hill,Jeffrey | Partner/Principal | 09 Aug 2023 | Tax provision support | Meeting to discuss various aspects of mining tax provision including state apportionment EY Attendees: J. Hill, A. Steger | 0.7 |
| Hill,Jeffrey | Partner/Principal | 09 Aug 2023 | Tax provision support | Meeting to discuss Celsius state tax apportionment methodology and other tax provision book-tax difference issues. EY attendees: J. Hill, A. Steger. | 0.5 |
| Steger,Adam | Senior Manager | 09 Aug 2023 | Tax provision support | Meeting to discuss Celsius state tax apportionment methodology and other tax provision book-tax difference issues. EY attendees: J. Hill, A. Steger. | 0.5 |
| Steger,Adam | Senior Manager | 09 Aug 2023 | Tax provision support | Meeting to discuss various aspects of mining tax provision including state apportionment EY Attendees: J. Hill, A. Steger | 0.7 |
| Steger,Adam | Senior Manager | 11 Aug 2023 | Tax provision support | Review of the FAAS adjusted journal entries for tax impacts on the 2022 provision, fluctuation to pre-adjusted journal entry Trial Balance (TB). Queries sent to EY FAAS. | 1.2 |
| Harvey,Elizabeth | Partner/Principal | 14 Aug 2023 | Tax provision support | Transfer pricing call with K&E, EY, and Celsius, and Fahrenheit to discuss transfer pricing methodology related to costs incurred by carve-out entity. EY: J. Hill, L. Harvey, Y. Schwartz, E. Gonen. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes. | 0.5 |
| Hill,Jeffrey | Partner/Principal | 14 Aug 2023 | Tax provision support | Transfer pricing call with K&E, EY, and Celsius, and Fahrenheit to discuss transfer pricing methodology related to costs incurred by carve-out entity. EY: J. Hill, L. Harvey, Y. Schwartz, E. Gonen. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes. | 0.5 |
| Shwartz,Yoav | Partner/Principal | 14 Aug 2023 | Tax provision support | Transfer pricing call with K&E, EY, and Celsius, and Fahrenheit to discuss transfer pricing methodology related to costs incurred by carve-out entity. EY: J. Hill, L. Harvey, Y. Schwartz, E. Gonen. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes. | 0.5 |
| Steger,Adam | Senior Manager | 14 Aug 2023 | Tax provision support | Reviewing state apportionment data for Celsius mining tax rate | 0.5 |
| Steger,Adam | Senior Manager | 14 Aug 2023 | Tax provision support | Adjusted journal entry questions for tax purposes | 0.5 |
| Boland,Gregory | Manager | 15 Aug 2023 | Tax provision support | Processing 2021 Provision Updates based updated accrued expense support | 1.2 |
| Boland,Gregory | Manager | 15 Aug 2023 | Tax provision support | Processing 2022 Provision Updates based updated accrued expense support | 1.8 |
| Hill,Jeffrey | Partner/Principal | 15 Aug 2023 | Tax provision support | Review of updates to Mining company income tax provision model | 1.0 |
| Steger,Adam | Senior Manager | 15 Aug 2023 | Tax provision support | Reviewing open tax questions on the Mining 2022 Trial balance (TB) | 1.0 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|-------------------|------------------|-----------------------|---|-------|
| Steger,Adam | Senior Manager | 15 Aug 2023 | Tax provision support | Prepare tax adjustment documents (prepaids, accruals, fixed assets) | 0.7 |
| Hill,Jeffrey | Partner/Principal | 16 Aug 2023 | Tax provision support | Follow-up meeting to discuss tax treatment (permanent or temporary Generally Accepted Accounting Principles to Tax differences and/or deductibility) of Initial Public Offering (IPO), Bankruptcy, and other transaction costs for tax years 2022 and 2023 EY Attendees: A. Steger, J. Hill | 1.0 |
| Hill,Jeffrey | Partner/Principal | 16 Aug 2023 | Tax provision support | Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger | 0.8 |
| Huang,Ricki | Senior | 16 Aug 2023 | Tax provision support | Updating Depreciation schedule | 2.0 |
| Steger,Adam | Senior Manager | 16 Aug 2023 | Tax provision support | Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger | 0.8 |
| Steger,Adam | Senior Manager | 16 Aug 2023 | Tax provision support | Preparation of prepaid/accrual/fixed asset tax support using FAAS documents | 1.2 |
| Steger,Adam | Senior Manager | 16 Aug 2023 | Tax provision support | Follow-up meeting to discuss tax treatment (permanent or temporary Generally Accepted Accounting Principles to Tax differences and/or deductibility) of Initial Public Offering (IPO), Bankruptcy, and other transaction costs for tax years 2022 and 2023 EY Attendees: A. Steger, J. Hill | 1.0 |
| Hill,Jeffrey | Partner/Principal | 17 Aug 2023 | Tax provision support | Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard. | 1.1 |
| Shwartz,Yoav | Partner/Principal | 17 Aug 2023 | Tax Provision Support | Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard. | 1.1 |
| Steger,Adam | Senior Manager | 17 Aug 2023 | Tax provision support | Draft tax footnotes for the 2022 financial statements | 0.9 |
| Steger,Adam | Senior Manager | 17 Aug 2023 | Tax provision support | Draft disclosures for the 2022 financial statements | 1.3 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|-----------------------|--|-------|
| Geron,Eyal | Manager | 17 Aug 2023 | Tax Provision Support | Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard. | 1.1 |
| Gonen,Eyal | Partner/Principal | 17 Aug 2023 | Tax Provision Support | Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard. | 1.1 |
| Gandz,Benjamin | Senior Manager | 17 Aug 2023 | Tax Provision Support | Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard. | 1.1 |
| Riley,Sean | Senior Manager | 18 Aug 2023 | Tax provision support | Meeting to discuss prepaid/accrued expense/fixed asset adjusted journal entries and tax adjustments EY Attendees: S. Riley, K. Sun, A. Steger | 0.5 |
| Steger,Adam | Senior Manager | 18 Aug 2023 | Tax provision support | Updates to 2020 tax provision based on documents received from Celsius | 1.2 |
| Steger,Adam | Senior Manager | 18 Aug 2023 | Tax provision support | Meeting to discuss prepaid/accrued expense/fixed asset adjusted journal entries and tax adjustments EY Attendees: S. Riley, K. Sun, A. Steger | 0.5 |
| Sun,Kaiyang | Senior Manager | 18 Aug 2023 | Tax provision support | Meeting to discuss prepaid/accrued expense/fixed asset adjusted journal entries and tax adjustments EY Attendees: S. Riley, K. Sun, A. Steger | 0.5 |
| Steger,Adam | Senior Manager | 21 Aug 2023 | Tax provision support | Review of mining state apportionment methodologies to use for the provision | 0.5 |
| Steger,Adam | Senior Manager | 22 Aug 2023 | Tax provision support | Review of current Tbalance sheet for tax consequences - work through the details for book-tax differences and question for EY FAAS/Client in order to update 2021/2022 tax provisions | 0.7 |
| Boland,Gregory | Manager | 23 Aug 2023 | Tax provision support | Celsius 2021 Tax Provision M adjustments and rerun depreciation as MACRS (not bonus) | 2.1 |
| Boland,Gregory | Manager | 23 Aug 2023 | Tax provision support | Celsius 2022 Tax Provision M adjustments and rerun depreciation as modified accelerated cost recovery system (MACRS) (not bonus) | 2.8 |
| Boland,Gregory | Manager | 23 Aug 2023 | Tax provision support | Celsius 2021 Tax Provision state tax adjustments based on new state apportionment received | 1.7 |
| Boland,Gregory | Manager | 23 Aug 2023 | Tax provision support | Celsius 2022 Tax Provision state tax adjustments based on new state apportionment received | 1.8 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|----------------|------------------|-----------------------|--|-------|
| Steger,Adam | Senior Manager | 23 Aug 2023 | Tax provision support | Executive review of 2021 tax provision updates | 2.2 |
| Boland,Gregory | Manager | 24 Aug 2023 | Tax provision support | Detail review and updates to 2021 and 2022 Celsius mining tax provision | 2.2 |
| Boland,Gregory | Manager | 24 Aug 2023 | Tax provision support | Finalize 2021 and 2022 tax workbooks for A. Steger review | 1.4 |
| Huang,Ricki | Senior | 24 Aug 2023 | Tax provision support | Updating Tax provision | 1.3 |
| Steger,Adam | Senior Manager | 24 Aug 2023 | Tax provision support | Meeting with M. Musano, A. Steger, J. Morgan (CEL). Mining state apportionment methodologies to use for the provision | 0.5 |
| Steger,Adam | Senior Manager | 24 Aug 2023 | Tax provision support | Executive review of 2022 tax provision updates | 2.2 |
| Steger,Adam | Senior Manager | 25 Aug 2023 | Tax provision support | Updating 2020 and 2021 tax provision with final trial balance | 2.1 |
| Steger,Adam | Senior Manager | 26 Aug 2023 | Tax provision support | Review of deferred Initial Public Offering (IPO) costs, transfer pricing for 2021 and 2022 income tax provisions | 0.6 |
| Steger,Adam | Senior Manager | 27 Aug 2023 | Tax provision support | Response for EY FAAS regarding FA/Crypto impairments, Initial Public Offering (IPO) COSTS, accruals, and prepaids for 2021 and 2022 income tax provisions | 0.4 |
| Hayes,Taylor | Manager | 28 Aug 2023 | Tax provision support | Meeting to discuss impairment tracking for tax purposes EY Attendees: A. Steger, T. Hayes, S. Riley | 0.5 |
| Hayes,Taylor | Manager | 28 Aug 2023 | Tax provision support | Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius) | 0.4 |
| Riley,Sean | Senior Manager | 28 Aug 2023 | Tax provision support | Meeting to discuss impairment tracking for tax purposes EY Attendees: A. Steger, T. Hayes, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 28 Aug 2023 | Tax provision support | Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius) | 0.4 |
| Steger,Adam | Senior Manager | 28 Aug 2023 | Tax provision support | Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius) | 0.4 |
| Steger,Adam | Senior Manager | 28 Aug 2023 | Tax provision support | Meeting to discuss impairment tracking for tax purposes EY Attendees: A. Steger, T. Hayes, S. Riley | 0.5 |
| Sun,Kaiyang | Senior Manager | 28 Aug 2023 | Tax provision support | Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius) | 0.4 |
| Gandz,Benjamin | Senior Manager | 29 Aug 2023 | Tax provision support | Review of allocation keys and underlying assumptions for Mining financials. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY) | 0.8 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|--------------------|------------------|-----------------------|--|-------|
| Geron,Eyal | Manager | 29 Aug 2023 | Tax provision support | Review of allocation keys and underlying assumptions for Mining financials. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY) | 0.8 |
| Sussman,Adam | Senior | 29 Aug 2023 | Tax provision support | Review of allocation keys and underlying assumptions for Mining financials. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY) | 0.8 |
| Steger,Adam | Senior Manager | 29 Aug 2023 | Tax provision support | Finalization of income tax provision for 2020 to 2022 before executive walkthrough and client walkthrough | 2.4 |
| Boland,Gregory | Manager | 30 Aug 2023 | Tax provision support | Meeting with A Steger, J. Hill and G Boland to analyze the updated draft tax provision model for the mining business for the periods ending December 31, 2020, 2021 and 2022 | 2.1 |
| Boland,Gregory | Manager | 30 Aug 2023 | Tax provision support | Question list for A. Steger on the 2021 and 2022 tax provisions | 0.9 |
| Hill,Jeffrey | Partner/Principal | 30 Aug 2023 | Tax provision support | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) | 0.5 |
| Hill,Jeffrey | Partner/Principal | 30 Aug 2023 | Tax provision support | Call regarding status of tax provision and Israel transfer pricing calcs.with J. Block (Celsius) | 0.5 |
| Hill,Jeffrey | Partner/Principal | 30 Aug 2023 | Tax provision support | Meeting with A Steger, J. Hill and G Boland to analyze the updated draft tax provision model for the mining business for the periods ending December 31, 2020, 2021 and 2022 | 2.1 |
| Gonen,Eyal | Partner/Principal | 30 Aug 2023 | Tax provision support | Reviewing the financials related to Mining's operations | 1.1 |
| Geron,Eyal | Manager | 30 Aug 2023 | Tax provision support | Reviewing the financials related to Mining's operations | 2.1 |
| Gandz,Benjamin | Senior Manager | 30 Aug 2023 | Tax provision support | Reviewing the financials related to Mining's operations | 2.1 |
| Crough,Greg | Executive Director | 30 Aug 2023 | Tax provision support | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) | 0.5 |
| Gonen,Eyal | Partner/Principal | 30 Aug 2023 | Tax provision support | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) | 0.5 |
| Geron,Eyal | Manager | 30 Aug 2023 | Tax provision support | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) | 0.5 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------------|-------------------|------------------|-----------------------|---|-------|
| Gandz,Benjamin | Senior Manager | 30 Aug 2023 | Tax provision support | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Schwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) | 0.5 |
| Shwartz,Yoav | Partner/Principal | 30 Aug 2023 | Tax provision support | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Schwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) | 0.5 |
| Steger,Adam | Senior Manager | 30 Aug 2023 | Tax provision support | Meeting with A Steger, J. Hill and G Boland to analyze the updated draft tax provision model for the mining business for the periods ending December 31, 2020, 2021 and 2022 | 2.1 |
| Steger,Adam | Senior Manager | 30 Aug 2023 | Tax provision support | Updates to income tax provision following executive review | 0.7 |
| Steger,Adam | Senior Manager | 30 Aug 2023 | Tax provision support | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Schwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) | 0.5 |
| Gandz,Benjamin | Senior Manager | 31 Aug 2023 | Tax provision support | Drafting Executive Summary for mining | 5.0 |
| Hill,Jeffrey | Partner/Principal | 31 Aug 2023 | Tax provision support | Review of transfer pricing documentation | 0.6 |
| Steger,Adam | Senior Manager | 31 Aug 2023 | Tax provision support | Review of 2020-2022 income tax provision | 1.5 |
| Steger,Adam | Senior Manager | 31 Aug 2023 | Tax provision support | Follow-ups on depreciation/fixed assets classification for tax depreciation | 1.1 |
| Flashner,Martin | Contractor | 01 Sep 2023 | Tax Provision | Internal call to discuss open items on Mining financial statements. EY - M. Flashner, O. Wasserman. | 1.4 |
| Flashner,Martin | Contractor | 01 Sep 2023 | Tax Provision | Review tax provision workpapers for Mining entity. | 1.5 |
| Wasserman,Ofer | Senior Manager | 01 Sep 2023 | Tax Provision | Internal call to discuss open items on Mining financial statements. EY - M. Flashner, O. Wasserman. | 1.4 |
| Wasserman,Ofer | Senior Manager | 01 Sep 2023 | Tax Provision | Review tax provision workpapers for Mining entity. | 1.5 |
| Flashner,Martin | Contractor | 03 Sep 2023 | Tax Provision | Working session to review updated Mining tax provision. EY - M. Flashner, O. Wasserman. | 1.2 |
| Gandz,Benjamin | Senior Manager | 03 Sep 2023 | Tax Provision | Reviewing Executive Summary. Attendees - E.Geron (EY), B.Gandz (EY), A.Sussman (EY), L.Koren (Celsius) | 1.4 |
| Gandz,Benjamin | Senior Manager | 03 Sep 2023 | Tax Provision | Reviewing amendments to Celsius Mining Executive Summary. | 2.2 |
| Gandz,Benjamin | Senior Manager | 03 Sep 2023 | Tax Provision | Meeting to discuss amendments to Celsius Mining Executive Summary. B.Gandz (EY), E.Geron (EY) | 0.6 |
| Geron,Eyal | Manager | 03 Sep 2023 | Tax Provision | Reviewing Executive Summary. Attendees - E.Geron (Eyal), B.Gandz (EY), A.Sussman (EY), L.Koren (Celsius) | 1.4 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------|---|-------|
| Geron,Eyal | Manager | 03 Sep 2023 | Tax Provision | Meeting to discuss amendments to Celsius Mining Executive Summary. B.Gandz (EY), E.Geron (EY) | 0.6 |
| Sussman,Adam | Senior | 03 Sep 2023 | Tax Provision | Reviewing Executive Summary. Attendees - E.Geron (Eyal), B.Gandz (EY), A.Sussman (EY), L.Koren (Celsius) | 1.4 |
| Wasserman,Ofer | Senior Manager | 03 Sep 2023 | Tax Provision | Working session to review updated Mining tax provision. EY - M. Flashner, O. Wasserman. | 1.2 |
| Gandz,Benjamin | Senior Manager | 04 Sep 2023 | Tax Provision | Reviewing and drafting amendments to Celsius Mining Executive Summary. | 2.4 |
| Erell,Dana | Partner/Principal | 05 Sep 2023 | Tax Provision | Meeting for primary review of the Mining Executive Summary. E.Gonen (EY), D.Erell (EY) | 2.2 |
| Gandz,Benjamin | Senior Manager | 05 Sep 2023 | Tax Provision | Reviewing and amending Celsius Mining Executive Summary - Day 1. | 2.9 |
| Gonen,Eyal | Partner/Principal | 05 Sep 2023 | Tax Provision | Meeting for primary review of the Mining Executive Summary. E.Gonen (EY), D.Erell (EY) | 2.2 |
| Hill,Jeffrey | Partner/Principal | 05 Sep 2023 | Tax Provision | Review of updated tax provision model for 2021 and 2022 | 1.6 |
| Steger,Adam | Senior Manager | 05 Sep 2023 | Tax Provision | Review 2022 and 2021 income tax provisions with EY | 0.5 |
| Hill,Jeffrey | Partner/Principal | 06 Sep 2023 | Tax Provision | Continue to review updated tax provision model for 2021 and 2022 | 1.9 |
| Hill,Jeffrey | Partner/Principal | 07 Sep 2023 | Tax Provision | Meeting to review internal executive income tax provision review comments EY Attendees: A. Steger, J. Hill | 1.0 |
| Hill,Jeffrey | Partner/Principal | 07 Sep 2023 | Tax Provision | Finalize Tax provision review of mining business for 2021 and 2022 including preparation of review comments | 1.1 |
| Hill,Jeffrey | Partner/Principal | 07 Sep 2023 | Tax Provision | Meeting with J. Block (Celsius) to discuss status of tax provision and transfer pricing memo | 0.3 |
| Steger,Adam | Senior Manager | 07 Sep 2023 | Tax Provision | Meeting to review internal executive income tax provision review comments EY Attendees: A. Steger, J. Hill | 1.0 |
| Steger,Adam | Senior Manager | 07 Sep 2023 | Tax Provision | Update 2022 provision for further provided transaction cost information from Lior (CEL Tax) | 0.6 |
| Steger,Adam | Senior Manager | 07 Sep 2023 | Tax Provision | Updates regarding EY executive review comments on tax provision | 0.7 |
| Hill,Jeffrey | Partner/Principal | 08 Sep 2023 | Tax Provision | Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 08 Sep 2023 | Tax Provision | Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley | 0.5 |
| Steger,Adam | Senior Manager | 08 Sep 2023 | Tax Provision | Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley | 0.5 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------|---|-------|
| Zaman,Sabina | Partner/Principal | 08 Sep 2023 | Tax Provision | Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley | 0.5 |
| Hill,Jeffrey | Partner/Principal | 11 Sep 2023 | Tax Provision | Meeting to review draft income tax provision file with Company. EY Attendees: A. Steger, J. Hill. Other Attendees: D.Mendes (Celsius) | 2.0 |
| Hill,Jeffrey | Partner/Principal | 11 Sep 2023 | Tax Provision | Review of e-mails from EY Indirect tax team re: Indirect tax provisions required. | 0.6 |
| Steger,Adam | Senior Manager | 11 Sep 2023 | Tax Provision | Meeting to review draft income tax provision file with Company. EY Attendees: A. Steger, J. Hill. Other Attendees: D.Mendes (Celsius) | 2.0 |
| Steger,Adam | Senior Manager | 11 Sep 2023 | Tax Provision | Address certain accruals and receivables on the trial balances per the questions posed by D. Mendes (Celsius) | 0.6 |
| Flashner,Martin | Contractor | 11 Sep 2023 | Tax Provision | Internal call to discuss mining activity sales tax calculation - A. Chenchinski, M. Flashner | 0.5 |
| Chenchinski,Amir | Partner/Principal | 11 Sep 2023 | Tax Provision | Internal call to discuss mining activity sales tax calculation - A. Chenchinski, M. Flashner | 0.5 |
| Hill,Jeffrey | Partner/Principal | 12 Sep 2023 | Tax Provision | Meeting to discuss final 2022 tax transfer pricing entries EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), J. Morgan (Celsius), D. Mendes (Celsius), L. Koren (Celsius) | 0.5 |
| Steger,Adam | Senior Manager | 12 Sep 2023 | Tax Provision | Meeting to discuss final tax journal entries , EY Attendees: A. Steger, K. Zimmer, K. Sun | 0.5 |
| Steger,Adam | Senior Manager | 12 Sep 2023 | Tax Provision | Meeting to discuss final 2022 tax transfer pricing entries EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), J. Morgan (Celsius), D. Mendes (Celsius), L. Koren (Celsius) | 0.5 |
| Steger,Adam | Senior Manager | 12 Sep 2023 | Tax Provision | Review tax entries and update provisions | 0.6 |
| Sun,Kaiyang | Senior Manager | 12 Sep 2023 | Tax Provision | Meeting to discuss final tax journal entries , EY Attendees: A. Steger, K. Zimmer, K. Sun | 0.5 |
| Zimmer,Kristin | Manager | 12 Sep 2023 | Tax Provision | Meeting to discuss final tax journal entries , EY Attendees: A. Steger, K. Zimmer, K. Sun | 0.5 |
| Hayes,Taylor | Manager | 13 Sep 2023 | Tax Provision | Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius) | 1.5 |
| Hill,Jeffrey | Partner/Principal | 13 Sep 2023 | Tax Provision | Meeting to catch up on multiple emails from Celsius regarding FAS 5 (indirect tax accruals) and transfer pricing with EY Attendees: A. Steger, J. Hill | 0.5 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------|---|-------|
| Hill,Jeffrey | Partner/Principal | 13 Sep 2023 | Tax Provision | Meeting to review the updated valuation allowance memorandum for 2022 with A Steger (EY) and J. Hill (EY) EY Attendees: A. Steger, J. Hill | 0.5 |
| Hill,Jeffrey | Partner/Principal | 13 Sep 2023 | Tax Provision | Review of updated valuation allowance memo | 0.4 |
| Riley,Sean | Senior Manager | 13 Sep 2023 | Tax Provision | Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius) | 1.5 |
| Steger,Adam | Senior Manager | 13 Sep 2023 | Tax Provision | Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius) | 1.5 |
| Steger,Adam | Senior Manager | 13 Sep 2023 | Tax Provision | Meeting to catch up on multiple emails from Celsius regarding FAS 5 (indirect tax accruals) and transfer pricing with EY Attendees: A. Steger, J. Hill | 0.5 |
| Steger,Adam | Senior Manager | 13 Sep 2023 | Tax Provision | Meeting to review the updated valuation allowance memorandum for 2022 with A Steger (EY) and J. Hill (EY) EY Attendees: A. Steger, J. Hill | 0.5 |
| Steger,Adam | Senior Manager | 13 Sep 2023 | Tax Provision | Draft of sales and use tax accrual to share with Celsius team for review and discussion | 1.8 |
| Sun,Kaiyang | Senior Manager | 13 Sep 2023 | Tax Provision | Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius) | 1.5 |
| Zimmer,Kristin | Manager | 13 Sep 2023 | Tax Provision | Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius) | 1.5 |
| Gandz,Benjamin | Senior Manager | 14 Sep 2023 | Tax Provision | Reviewing and amending Celsius Mining Executive Summary - Day 2. | 0.4 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|-------------------|------------------|------------------|--|-------|
| Hayes,Taylor | Manager | 14 Sep 2023 | Tax Provision | Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Hill,Jeffrey | Partner/Principal | 14 Sep 2023 | Tax Provision | Meeting to perform final review of the income tax provision files (2020-2022) and financial statements EY Attendees: A. Steger, J. Hill | 2.5 |
| Riley,Sean | Senior Manager | 14 Sep 2023 | Tax Provision | Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Steger,Adam | Senior Manager | 14 Sep 2023 | Tax Provision | Meeting to perform final review of the income tax provision files (2020-2022) and financial statements EY Attendees: A. Steger, J. Hill | 2.5 |
| Steger,Adam | Senior Manager | 14 Sep 2023 | Tax Provision | Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Steger,Adam | Senior Manager | 14 Sep 2023 | Tax Provision | Update the 2022 income tax provision and disclosures for the final trial balances | 1.7 |
| Sun,Kaiyang | Senior Manager | 14 Sep 2023 | Tax Provision | Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Hill,Jeffrey | Partner/Principal | 18 Sep 2023 | Tax Provision | Meeting to discuss Q1/Q2 2023 property and sales and use tax accruals necessary for the interim periods (additional accruals from 2022 Year End (YE)). EY Attendees: A. Steger, J. Hill. Other Attendees: D. Mendes (Celsius) | 0.8 |
| Steger,Adam | Senior Manager | 18 Sep 2023 | Tax Provision | Meeting to discuss Q1/Q2 2023 property and sales and use tax accruals necessary for the interim periods (additional accruals from 2022 Year End (YE)). EY Attendees: A. Steger, J. Hill. Other Attendees: D. Mendes (Celsius) | 0.8 |
| Steger,Adam | Senior Manager | 18 Sep 2023 | Tax Provision | Meeting to discuss finalization of 2022 income tax provision and Q1/Q2 tax accruals. A. Steger (EY) and D. Mendes (Celsius). EY Attendees: A. Steger. Other Attendees: dan@blockcorepartners.com | 0.3 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|-------------------|------------------|------------------|---|-------|
| Steger,Adam | Senior Manager | 18 Sep 2023 | Tax Provision | Assist with the revisions to the Q1/Q2 income tax provision workpapers, assisted EY FAAS with break-out of sales and use tax accrual by mining location for auditor | 3.1 |
| Hill,Jeffrey | Partner/Principal | 19 Sep 2023 | Tax Provision | Meeting to finalize Sales and Use Tax and Property tax accruals Q1/Q2 2023 EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Celsius) D. Mendes (Celsius), J. Block (Celsius) | 0.8 |
| Hill,Jeffrey | Partner/Principal | 19 Sep 2023 | Tax Provision | Meeting to discuss income tax provision accruals for Q1 and Q2 2023 with EY Attendees: A. Steger, J. Hill | 0.8 |
| Steger,Adam | Senior Manager | 19 Sep 2023 | Tax Provision | Meeting to finalize Sales and Use Tax and Property tax accruals Q1/Q2 2023 EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Celsius) D. Mendes (Celsius), J. Block (Celsius) | 0.8 |
| Steger,Adam | Senior Manager | 19 Sep 2023 | Tax Provision | Meeting to discuss income tax provision accruals for Q1 and Q2 2023 with EY Attendees: A. Steger, J. Hill | 0.8 |
| Steger,Adam | Senior Manager | 19 Sep 2023 | Tax Provision | Review 2023 income tax and indirect tax accrual | 0.3 |
| Steger,Adam | Senior Manager | 19 Sep 2023 | Tax Provision | Income tax for interim Q1/Q2 2023 provided to Celsius tax, coordination of the indirect tax accruals with Celsius and EY FAAS teams | 0.6 |
| Hayes,Taylor | Manager | 20 Sep 2023 | Tax Provision | Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes | 0.4 |
| Hill,Jeffrey | Partner/Principal | 20 Sep 2023 | Tax Provision | Meeting to discuss income tax provision and indirect tax accruals required for interim periods between EY/Celsius Tax. EY Attendees: A. Steger, J. Hill. Other Attendees: L. Koren (Celsius), J. Morgan (Celsius) | 0.5 |
| Hill,Jeffrey | Partner/Principal | 20 Sep 2023 | Tax Provision | Review of updated income tax provision file for 2023 Q1 and Q2 | 1.1 |
| Riley,Sean | Senior Manager | 20 Sep 2023 | Tax Provision | Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes | 0.4 |
| Steger,Adam | Senior Manager | 20 Sep 2023 | Tax Provision | Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes | 0.4 |
| Steger,Adam | Senior Manager | 20 Sep 2023 | Tax Provision | Meeting to discuss income tax provision and indirect tax accruals required for interim periods between EY/Celsius Tax. EY Attendees: A. Steger, J. Hill. Other Attendees: L. Koren (Celsius), J. Morgan (Celsius) | 0.5 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|-------------------|------------------|------------------|--|-------|
| Steger,Adam | Senior Manager | 20 Sep 2023 | Tax Provision | Advise EY FAAS on Bankruptcy/Restructuring related disclosures relative transfer pricing allocations, follow-ups with Celsius Tax and EY FAAS on getting remaining data needed for Q1/Q2 indirect tax accruals | 0.3 |
| Steger,Adam | Senior Manager | 24 Sep 2023 | Tax Provision | Prepare 2022 and 2023 comparative income tax provision workpapers | 0.7 |
| Steger,Adam | Senior Manager | 24 Sep 2023 | Tax Provision | Provide details for the 2022 gain/loss on disposal of Fixed Assets to Celsius tax | 0.6 |
| Hill,Jeffrey | Partner/Principal | 26 Sep 2023 | Tax Provision | Meeting to discuss the timing of recording the valuation allowance for the 2022 quarterly tax provisions EY Attendees: A. Steger, J. Hill | 0.5 |
| Steger,Adam | Senior Manager | 26 Sep 2023 | Tax Provision | Meeting to discuss the timing of recording the valuation allowance for the 2022 quarterly tax provisions EY Attendees: A. Steger, J. Hill | 0.5 |
| Steger,Adam | Senior Manager | 26 Sep 2023 | Tax Provision | Review of Digital Asset Impairment & Losses on disposals of Digital assets (2022) | 0.5 |
| Steger,Adam | Senior Manager | 26 Sep 2023 | Tax Provision | Gather support to advise O. Wasserman (EY Israel) on Impairment and digital asset losses (2022) for tax purposes | 0.3 |
| Steger,Adam | Senior Manager | 26 Sep 2023 | Tax Provision | Draft detailed responses to RSM (auditor) questions on Celsius's income tax provisions from 2021 and 2022 | 1.9 |
| Hayes,Taylor | Manager | 27 Sep 2023 | Tax Provision | Meeting to determine timing of 2022 valuation allowance against Deferred Tax Assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius) | 0.3 |
| Hill,Jeffrey | Partner/Principal | 27 Sep 2023 | Tax Provision | Meeting to determine timing of 2022 valuation allowance against deferred tax assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius) | 0.3 |
| Hill,Jeffrey | Partner/Principal | 27 Sep 2023 | Tax Provision | Meeting to talk through proposed replies to RSM questions on the 2020 -2022 income tax provisions. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), D. Mendes (Celsius) | 0.5 |
| Hill,Jeffrey | Partner/Principal | 27 Sep 2023 | Tax Provision | Meeting to review the questions from RSM regarding their initial review of the income tax provisions (2020-2022) EY Attendees: A. Steger, J. Hill | 0.5 |
| Riley,Sean | Senior Manager | 27 Sep 2023 | Tax Provision | Meeting to determine timing of 2022 valuation allowance against deferred tax assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius) | 0.3 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|-------------------|------------------|-----------------------|--|-------|
| Steger,Adam | Senior Manager | 27 Sep 2023 | Tax Provision | Meeting to determine timing of 2022 valuation allowance against deferred tax assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius) | 0.3 |
| Steger,Adam | Senior Manager | 27 Sep 2023 | Tax Provision | Meeting to talk through proposed replies to RSM questions on the 2020 -2022 income tax provisions. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), D. Mendes (Celsius) | 0.5 |
| Steger,Adam | Senior Manager | 27 Sep 2023 | Tax Provision | Meeting to review the questions from RSM regarding their initial review of the income tax provisions (2020-2022) EY Attendees: A. Steger, J. Hill | 0.5 |
| Steger,Adam | Senior Manager | 28 Sep 2023 | Tax Provision | Preparation of Q1/Q2 2022 to Q1/Q2 2023 income tax provision flux and workbook. Update of the 6 month financial statement income tax footnotes and disclosures. | 1.2 |
| Hill,Jeffrey | Partner/Principal | 29 Sep 2023 | Tax Provision | Meeting to discuss the summary schedules prepared regarding the valuation allowance for the 2022 /2023 quarterly tax provisions A. Steger and J. Hill (EY) EY Attendees: A. Steger, J. Hill | 0.5 |
| Steger,Adam | Senior Manager | 29 Sep 2023 | Tax Provision | Meeting to discuss the summary schedules prepared regarding the valuation allowance for the 2022 /2023 quarterly tax provisions A. Steger and J. Hill (EY) EY Attendees: A. Steger, J. Hill | 0.5 |
| Steger,Adam | Senior Manager | 02 Oct 2023 | Tax provision support | Finalize the Q1/Q2 income tax provisions for tax years 2022 and 2023 to Celsius after sign-off from EY tax executive | 1.4 |
| Steger,Adam | Senior Manager | 03 Oct 2023 | Tax provision support | Review Q2/Q2 2022/2023 write-up for Celsius to book | 0.3 |
| Steger,Adam | Senior Manager | 04 Oct 2023 | Tax provision support | Assist EY Financial Advisory Accounting Services (FAAS) with 2022 Q4 correcting journal entries to prevent double counting of the Q2 income tax entries | 0.6 |
| Steger,Adam | Senior Manager | 05 Oct 2023 | Tax provision support | Meeting to discuss 2022 US tax Liability account with J. Fan. (Celsius) P. Pandey (Celsius) | 0.5 |
| Steger,Adam | Senior Manager | 08 Oct 2023 | Tax provision support | Assist with updates to management discussion and analysis tax section | 1.1 |
| Steger,Adam | Senior Manager | 09 Oct 2023 | Tax provision support | Draft explanation for J. Morgan (Celsius) of the impaired bitcoin sold in 2021 and 2022 | 1.4 |
| Zaman,Sabina | Partner/Principal | 12 Oct 2023 | Tax provision support | Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman | 0.5 |
| Steger,Adam | Senior Manager | 12 Oct 2023 | Tax provision support | Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman | 0.5 |
| Eo,Brian Y | Manager | 12 Oct 2023 | Tax provision support | Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman | 0.5 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|-----------------------|---|-------|
| Toh, Yvonne | Manager | 12 Oct 2023 | Tax provision support | Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger, D. Horn. C. Lin, S. Riley, S. Zaman | 0.5 |
| Horn, David | Partner/Principal | 12 Oct 2023 | Tax provision support | Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger, D. Horn. C. Lin, S. Riley, S. Zaman | 0.5 |
| Lin, Caleb | Senior Manager | 12 Oct 2023 | Tax provision support | Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger, D. Horn. C. Lin, S. Riley, S. Zaman | 0.5 |
| Riley, Sean | Senior Manager | 12 Oct 2023 | Tax provision support | Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger, D. Horn. C. Lin, S. Riley, S. Zaman | 0.5 |
| Zaman, Sabina | Partner/Principal | 12 Oct 2023 | Tax provision support | Meeting to discuss the tax implications on Celsius pro forma Attendees: B. Eo, Y. Toh, A. Steger, D. Horn. C. Lin, S. Riley, S. Zaman | 0.5 |
| Steger, Adam | Senior Manager | 13 Oct 2023 | Tax provision support | Review proforma return and notes for disclosure updates to team | 0.3 |
| Steger, Adam | Senior Manager | 20 Oct 2023 | Tax provision support | Response to 2022 income tax disclosure comments from RSM | 0.4 |
| Steger, Adam | Senior Manager | 24 Oct 2023 | Tax provision support | Meeting to discuss Celsius Mining fixed asset tax basis rollforward for purposes of finalizing tax liability upon sale of assets to Fahrenheit EY Attendees: J. Hill, A. Steger | 0.5 |
| Hill, Jeffrey | Partner/Principal | 24 Oct 2023 | Tax provision support | Meeting to discuss Celsius Mining fixed asset tax basis rollforward for purposes of finalizing tax liability upon sale of assets to Fahrenheit EY Attendees: J. Hill, A. Steger | 0.5 |
| Steger, Adam | Senior Manager | 25 Oct 2023 | Tax provision support | Update income tax footnote for 2022 financial statements per discussions with RSM | 0.5 |
| Steger, Adam | Senior Manager | 26 Oct 2023 | Tax provision support | Meeting with D. Mendes (Blockcore) to discuss Q3 indirect income tax entries EY Attendees: A. Steger | 0.3 |
| Steger, Adam | Senior Manager | 26 Oct 2023 | Tax provision support | Assist tax compliance team with reconciliation of fixed asset tax basis | 0.3 |
| Steger, Adam | Senior Manager | 31 Oct 2023 | Tax provision support | Update Q3 interim income tax provision support, tax entries provided to the Company. | 0.3 |
| Steger, Adam | Senior Manager | 02 Nov 2023 | Tax provision support | Meeting to reconcile tax return fixed asset tax basis to the final tax provision tax basis EY Attendees: A. Steger. Other Attendees: J. Morgan (Celsius) | 0.5 |
| Steger, Adam | Senior Manager | 04 Nov 2023 | Tax provision support | Review of the 2021 and 2022 income tax provision computation and relating income tax footnote disclosure updates post audit adjustments to the trial balances. | 1.3 |

Tax Provision / Tax Consulting

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------------|----------------|------------------|-----------------------|--|--------------|
| Steger,Adam | Senior Manager | 05 Nov 2023 | Tax provision support | Continuation of review of the 2021 and 2022 income tax provision computation and relating income tax footnote disclosure updates post audit adjustments to the trial balances. | 2.2 |
| Wasserman,Ofer | Senior Manager | 02 Nov 2023 | Tax provision support | Working on calculating Celsius Mining LLC's tax basis in specific assets (tax provision for Celsius Mining LLC). | 1.6 |
| Flashner,Martin | Contractor | 02 Nov 2023 | Tax provision support | Review of calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC). | 1.4 |
| Wasserman,Ofer | Senior Manager | 03 Nov 2023 | Tax provision support | Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC). | 0.9 |
| Flashner,Martin | Contractor | 03 Nov 2023 | Tax provision support | Continue reviewing the calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC). | 2.6 |
| Wasserman,Ofer | Senior Manager | 04 Nov 2023 | Tax provision support | Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC). | 2.0 |
| Flashner,Martin | Contractor | 04 Nov 2023 | Tax provision support | Continue reviewing the calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC). | 2.4 |
| Wasserman,Ofer | Senior Manager | 05 Nov 2023 | Tax provision support | Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC). | 1.8 |
| Wasserman,Ofer | Senior Manager | 06 Nov 2023 | Tax provision support | Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC). | 1.6 |
| Wasserman,Ofer | Senior Manager | 07 Nov 2023 | Tax provision support | Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC). | 0.5 |
| | | | | | |
| | | | | Total | 299.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|---------------------|------------------|------------------------|--|-------|
| Barda,Eli | Partner / Principal | 29 Jun 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Schwartz, J. Hill, E. Harvey | 0 |
| Beattie,Steve | Partner / Principal | 29 Jun 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Schwartz, J. Hill, E. Harvey | 0 |
| Harvey,Elizabeth | Partner / Principal | 29 Jun 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Schwartz, J. Hill, E. Harvey | 0 |
| Hill,Jeffrey | Partner / Principal | 29 Jun 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Schwartz, J. Hill, E. Harvey | 0 |
| Lipschutz,Jordan | Manager | 29 Jun 2023 | External audit support | Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius) | 0 |
| Riley,Sean | Senior Manager | 29 Jun 2023 | External Audit Support | Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius) | 0 |
| Shwartz,Yoav | Partner / Principal | 29 Jun 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Schwartz, J. Hill, E. Harvey | 0 |
| Sun,Kaiyang | Senior Manager | 29 Jun 2023 | External audit support | Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius) | 0 |
| Zaman,Sabina | Partner / Principal | 29 Jun 2023 | External Audit Support | Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius) | 0 |
| Zaman,Sabina | Partner / Principal | 29 Jun 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Schwartz, J. Hill, E. Harvey | 0 |
| Shwartz,Yoav | Partner/Principal | 09 Jul 2023 | External Audit Support | Reviewing deferred tax assets/liabilities in relevant financial data schedules and assessing financial statement impairments (relating to 2021 Mining FS) | 1.3 |
| Shwartz,Yoav | Partner/Principal | 10 Jul 2023 | External Audit Support | Reviewing financial statement data in relation to interest deductions taken on related party loans | 0.7 |
| Shwartz,Yoav | Partner/Principal | 12 Jul 2023 | External Audit Support | Review FS and audit workpapers in preparation for successor audit questions | 1.5 |
| Shwartz,Yoav | Partner/Principal | 14 Jul 2023 | External Audit Support | Identify and provide supporting documents for 2021 financial statement | 1.8 |
| Harvey,Elizabeth | Partner/Principal | 20 Jul 2023 | External Audit Support | Meeting to discuss critical items, risks / issues, and deadlines on the project. EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie | 1.0 |
| Shwartz,Yoav | Partner/Principal | 20 Jul 2023 | External Audit Support | Meeting to discuss critical items, risks / issues, and deadlines on the project. EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie | 1.0 |
| Shwartz,Yoav | Partner/Principal | 21 Jul 2023 | External Audit Support | Continue reviewing FS and audit workpapers in preparation for successor audit questions | 2.7 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|--|-------|
| Shwartz,Yoav | Partner/Principal | 27 Jul 2023 | External Audit Support | Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz | 1.0 |
| Shwartz,Yoav | Partner/Principal | 27 Jul 2023 | External Audit Support | Examine key points in tax filing memo in connection with Mining financial statements and applied transfer pricing arrangements and memo as they relate to the 2021 restructuring and Mining specifically | 2.8 |
| Harvey,Elizabeth | Partner/Principal | 31 Jul 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey | 0.5 |
| Shwartz,Yoav | Partner/Principal | 31 Jul 2023 | External Audit Support | Call to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey | 0.5 |
| Barda,Eli | Partner/Principal | 01 Jul 2023 | External Audit Support | Discussion with E. Barda, A. Mhana, and A. shimoni (EY) on the issue of the limits of our responsibility as predecessor and our ability to transfer the working papers to the company for the years 2020 and 2021 | 1.7 |
| Mhana,Anas | Manager | 01 Jul 2023 | External Audit Support | Discussion with E. Barda, A. Mhana, and A. shimoni (EY) on the issue of the limits of our responsibility as predecessor and our ability to transfer the working papers to the company for the years 2020 and 2021 | 1.7 |
| Shimoni,Avri | Senior Manager | 01 Jul 2023 | External Audit Support | Discussion with E. Barda, A. Mhana, and A. shimoni (EY) on the issue of the limits of our responsibility as predecessor and our ability to transfer the working papers to the company for the years 2020 and 2021 | 1.7 |
| Barda,Eli | Partner/Principal | 02 Jul 2023 | External Audit Support | Review the AICPA and PCAOB standards and the firm's procedures regarding sharing working papers and Prepare them for audit / review by another accountant | 1.4 |
| Mhana,Anas | Manager | 02 Jul 2023 | External Audit Support | Going over the AICPA and PCAOB standards and the firm's procedures regarding sharing working papers and Prepare them for audit / review by another accountant | 1.5 |
| Mhana,Anas | Manager | 03 Jul 2023 | External Audit Support | Independence procedures, going over EY IL memo and independence signatures and checking my independence regarding the handling of the case | 1.2 |
| Shimoni,Avri | Senior Manager | 03 Jul 2023 | External Audit Support | Review the AICPA and PCAOB standards and the firm's procedures regarding sharing working papers and Prepare them for audit / review by another accountant | 1.5 |
| Barda,Eli | Partner/Principal | 04 Jul 2023 | External Audit Support | Independence procedures, going over EY IL memo and independence signatures and checking my independence regarding the handling of the case | 0.7 |
| Shimoni,Avri | Senior Manager | 04 Jul 2023 | External Audit Support | Independence procedures, going over EY IL memo and assisting Eli with independence signatures and checking my independence regarding the handling of the case | 0.4 |
| Mhana,Anas | Manager | 05 Jul 2023 | External Audit Support | Review of statements and agreements for sharing working papers between old / new accountants and the Company (IL70, IL74, IL75) | 1.5 |
| Barda,Eli | Partner/Principal | 07 Jul 2023 | External Audit Support | Detailed review of statements and agreements for sharing working papers between old / new accountants and the Company (IL70, IL74, IL75) | 1.2 |
| Shimoni,Avri | Senior Manager | 07 Jul 2023 | External Audit Support | Detail review of statements and agreements for sharing working papers between old / new accountants and the Company (IL70, IL74, IL75) | 2.8 |
| Barda,Eli | Partner/Principal | 10 Jul 2023 | External Audit Support | Going over the Haynes review questionnaires in details and consulting with Galit Niv and the professional department regarding our possibility to answer the aforementioned questionnaires | 2.1 |
| Gust,Ryan Alexander | Senior | 10 Jul 2023 | External Audit Support | Initial review of payroll material | 0.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|----------------|------------------|------------------------|---|-------|
| Gust,Ryan Alexander | Senior | 10 Jul 2023 | External Audit Support | Prepare payroll worksheet based upon material obtained | 2.4 |
| Hayes,Taylor | Manager | 10 Jul 2023 | External Audit Support | Initial discussion surrounding Celsius' fixed assets and gameplan for creating 2022 roll forwards including reviewing depreciation calculations (going from Double Declining Balance (DDB) to Straight Line (SL) for mining equipment) EY Attendees: S. Riley, T. Hayes, P. Yoo | 1.1 |
| Hayes,Taylor | Manager | 10 Jul 2023 | External Audit Support | Working session for fixed assets after initial review of PBCs, gameplan strategy rest of the way and begin discussion on how advance payments is tied to fixed assets. EY Attendees: P. Yoo, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 10 Jul 2023 | External Audit Support | Reviewed hosting contracts entered into by Celsius for purposes of potential embedded leases (e.g., EZ Blockchain, Core Scientific, Frontier) | 1.6 |
| Hayes,Taylor | Manager | 10 Jul 2023 | External Audit Support | Reviewed contracts with pool operators to understand the appropriate revenue recognition treatment under ASC 606 | 2.4 |
| Hayes,Taylor | Manager | 10 Jul 2023 | External Audit Support | Prepared Q1 FY22 Advance Payments Rollforward | 1.2 |
| Lindeman,Ryan | Senior | 10 Jul 2023 | External Audit Support | Begin populating payroll data into payroll reconciliation file | 1.1 |
| Lipschutz,Jordan | Manager | 10 Jul 2023 | External Audit Support | Reviewing scoping questions from E. Antipas (Celsius) regarding segregation of workstreams and in-scope activities for EY, and provided clarifications and updates via email | 2.4 |
| Lipschutz,Jordan | Manager | 10 Jul 2023 | External Audit Support | Creating the project plan outline / template to be used by the client | 1.1 |
| Riley,Sean | Senior Manager | 10 Jul 2023 | External Audit Support | Initial discussion surrounding Celsius' fixed assets and gameplan for creating 2022 roll forwards including reviewing depreciation calculations (going from Double Declining Balance (DDB) to Straight Line (SL) for mining equipment) EY Attendees: S. Riley, T. Hayes, P. Yoo | 1.1 |
| Riley,Sean | Senior Manager | 10 Jul 2023 | External Audit Support | Review of 2022 Celsius Mining Trial Balance to determine in scope areas. | 1.6 |
| Riley,Sean | Senior Manager | 10 Jul 2023 | External Audit Support | Meeting to work through preparation for audit readiness and technical accounting. EY Attendees: S. Riley. Other Attendees: J. Block (Celsius) | 0.4 |
| Shimoni,Avri | Senior Manager | 10 Jul 2023 | External Audit Support | Review the Haynes review questionnaires in details and consulting with Galit Niv and the professional department regarding our possibility to answer the aforementioned questionnaires | 3.5 |
| Sun,Kaiyang | Senior Manager | 10 Jul 2023 | External Audit Support | Reviewed payroll schedules to understand the payroll process | 2.8 |
| Sun,Kaiyang | Senior Manager | 10 Jul 2023 | External Audit Support | Reviewed debt schedules to understand the debt principal and interest accounting process | 3.7 |
| Yoo,Patrick | Senior | 10 Jul 2023 | External Audit Support | Initial discussion surrounding Celsius' fixed assets and gameplan for creating 2022 roll forwards including reviewing depreciation calculations (going from Double Declining Balance (DDB) to Straight Line (SL) for mining equipment) EY Attendees: S. Riley, T. Hayes, P. Yoo | 1.1 |
| Yoo,Patrick | Senior | 10 Jul 2023 | External Audit Support | Working session for fixed assets after initial review of Prepared By Client (PBC) documentation, gameplan strategy rest of the way and begin discussion on how advance payments is tied to fixed assets. EY Attendees: P. Yoo, T. Hayes | 0.6 |
| Yoo,Patrick | Senior | 10 Jul 2023 | External Audit Support | Reviewed planning documents (engagement risk assessment, statement of work, planning memo) to gain an understanding of scope of engagement, as well as to prepare for the kickoff meeting later with internal team | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|---------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 10 Jul 2023 | External Audit Support | Reviewed files provided by client (trial balances, financial statements, supporting schedules) provided by Joel, Celsius, to gain an understanding of support and strategize workpaper preparation | 0.6 |
| Yoo,Patrick | Senior | 10 Jul 2023 | External Audit Support | Analyzed and prepared Q1 2022 fixed asset roll forward | 2.1 |
| Yoo,Patrick | Senior | 10 Jul 2023 | External Audit Support | Analyzed and prepared Q2 2022 fixed asset roll forward | 2.1 |
| Dishman,Carly | Manager | 11 Jul 2023 | External Audit Support | Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius) | 1.5 |
| Gray,Amaya | Staff | 11 Jul 2023 | External Audit Support | Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius) | 1.5 |
| Gray,Amaya | Staff | 11 Jul 2023 | External Audit Support | Meeting to conduct secondary review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, K. Sun | 0.6 |
| Gray,Amaya | Staff | 11 Jul 2023 | External Audit Support | Prepare outline to show status of perspective and reports | 1.9 |
| Gust,Ryan Alexander | Senior | 11 Jul 2023 | External Audit Support | Work on preparing the debt workpaper by ensuring formulas are accurate | 1.3 |
| Gust,Ryan Alexander | Senior | 11 Jul 2023 | External Audit Support | Work on preparing the debt workpaper by preparing the various tick marks | 1.6 |
| Gust,Ryan Alexander | Senior | 11 Jul 2023 | External Audit Support | Work on preparing the debt workpaper by adding the lead sheet and reconciliation tabs | 2.3 |
| Gust,Ryan Alexander | Senior | 11 Jul 2023 | External Audit Support | Work on preparing the payroll workpaper by setting up initial journal entries | 1.5 |
| Gust,Ryan Alexander | Senior | 11 Jul 2023 | External Audit Support | Work on preparing payroll by uploading data in a consolidated matter by month | 1.3 |
| Hayes,Taylor | Manager | 11 Jul 2023 | External Audit Support | Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius) | 1.5 |
| Hayes,Taylor | Manager | 11 Jul 2023 | External Audit Support | After 1st client working session call where open items were asked, met to discuss action items and takeaways from meeting related to fixed assets/advance payments. Strategize how to incorporate into workpapers. EY Attendees: P. Yoo, T. Hayes, S. Riley | 0.4 |
| Hayes,Taylor | Manager | 11 Jul 2023 | External Audit Support | Prepared Q2 FY22 Advance Payments Rollforward | 0.8 |
| Hayes,Taylor | Manager | 11 Jul 2023 | External Audit Support | Prepared Q3 FY22 Advance Payments Rollforward | 1.4 |
| Hayes,Taylor | Manager | 11 Jul 2023 | External Audit Support | Prepared Q4 FY22 Advance Payments Rollforward | 1.3 |
| Hayes,Taylor | Manager | 11 Jul 2023 | External Audit Support | Vouched all advance payments during FY22 to the bank statement to validate Advance Payment Rollforward | 2.6 |
| Lindeman,Ryan | Senior | 11 Jul 2023 | External Audit Support | Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius) | 1.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|----------------|------------------|------------------------|---|-------|
| Lindeman,Ryan | Senior | 11 Jul 2023 | External Audit Support | Add loan data into loan file to recalculate intercompany loan amounts | 2.9 |
| Lipschutz,Jordan | Manager | 11 Jul 2023 | External Audit Support | Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius) | 1.5 |
| Lipschutz,Jordan | Manager | 11 Jul 2023 | External Audit Support | Meeting to conduct secondary review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, K. Sun | 0.6 |
| Lipschutz,Jordan | Manager | 11 Jul 2023 | External Audit Support | Reviewing the first draft of the project plan and made updates based on the meeting on 7/11 to discuss | 2.6 |
| Lipschutz,Jordan | Manager | 11 Jul 2023 | External Audit Support | Reviewing the key takeaways and next steps that came out of the first audit readiness / technical accounting workshop with J. Block (Celsius) and shared a summary with J. Block (Celsius) | 0.8 |
| Riley,Sean | Senior Manager | 11 Jul 2023 | External Audit Support | Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius) | 1.5 |
| Riley,Sean | Senior Manager | 11 Jul 2023 | External Audit Support | After 1st client working session call where open items were asked, met to discuss action items and takeaways from meeting related to fixed assets/advance payments. Strategize how to incorporate into workpapers. EY Attendees: P. Yoo, T. Hayes, S. Riley | 0.4 |
| Riley,Sean | Senior Manager | 11 Jul 2023 | External Audit Support | Review of 2022 payroll support provided by the Client. | 0.6 |
| Riley,Sean | Senior Manager | 11 Jul 2023 | External Audit Support | Review of 2022 payroll reconciliation provided by the Client. | 0.4 |
| Riley,Sean | Senior Manager | 11 Jul 2023 | External Audit Support | Review of 2022 advanced payment support provided by the Client. | 1.3 |
| Riley,Sean | Senior Manager | 11 Jul 2023 | External Audit Support | Review of 2022 advanced payment reconciliation. | 0.8 |
| Sun,Kaiyang | Senior Manager | 11 Jul 2023 | External Audit Support | Meeting to conduct secondary review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, K. Sun | 0.6 |
| Sun,Kaiyang | Senior Manager | 11 Jul 2023 | External Audit Support | Reviewed payroll files and trail balances to investigate differences | 3.6 |
| Yoo,Patrick | Senior | 11 Jul 2023 | External Audit Support | Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius) | 1.5 |
| Yoo,Patrick | Senior | 11 Jul 2023 | External Audit Support | After 1st client working session call where open items were asked, met to discuss action items and takeaways from meeting related to fixed assets/advance payments. Strategize how to incorporate into workpapers. EY Attendees: P. Yoo, T. Hayes, S. Riley | 0.4 |
| Yoo,Patrick | Senior | 11 Jul 2023 | External Audit Support | Performed recalculation of depreciation expense using straight-line instead of double-declining balance | 0.6 |
| Yoo,Patrick | Senior | 11 Jul 2023 | External Audit Support | Analyzed and prepared Q3 2022 fixed asset roll forward | 2.1 |
| Yoo,Patrick | Senior | 11 Jul 2023 | External Audit Support | Analyzed and prepared Q4 2022 fixed asset roll forward | 2.1 |
| Yoo,Patrick | Senior | 11 Jul 2023 | External Audit Support | Analyzed and prepared FY 2022 annual fixed asset roll forward | 1.1 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 11 Jul 2023 | External Audit Support | Vouch cash receipts for all 2022 transactions in GL #114002 prepaid expenses | 2.2 |
| Zaman,Sabina | Partner/Principal | 11 Jul 2023 | External Audit Support | Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius) | 1.5 |
| Barda,Eli | Partner/Principal | 12 Jul 2023 | External Audit Support | Correspondence with J. Block (Celsius), A. Shimoni (EY) and E. Barda (EY) regarding the cooperation between EY and NewCo and the completion of necessary materials | 1.0 |
| Dishman,Carly | Manager | 12 Jul 2023 | External Audit Support | Meeting to discuss whether Celsius should record an impairment of its advance hosting payments to Core Scientific given Core's bankruptcy and whether Celsius may ultimately be able to benefit from this hosting arrangement in the future EY Attendees: T. Hayes, S. Riley, C. Dishman | 0.3 |
| Dishman,Carly | Manager | 12 Jul 2023 | External Audit Support | Review Rebel Surface Site lease to prepare lease accounting whitepaper | 2.2 |
| Dishman,Carly | Manager | 12 Jul 2023 | External Audit Support | Conduct research on impairment of prepaid assets | 1.1 |
| Gray,Amaya | Staff | 12 Jul 2023 | External Audit Support | Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley | 0.5 |
| Gray,Amaya | Staff | 12 Jul 2023 | External Audit Support | Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun | 0.5 |
| Gray,Amaya | Staff | 12 Jul 2023 | External Audit Support | Initial pass at updating project plan prior to higher level review from EY manager | 2.6 |
| Gust,Ryan Alexander | Senior | 12 Jul 2023 | External Audit Support | Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley | 0.5 |
| Gust,Ryan Alexander | Senior | 12 Jul 2023 | External Audit Support | Populated monthly data from the individual payroll reports | 2.9 |
| Gust,Ryan Alexander | Senior | 12 Jul 2023 | External Audit Support | Finalized preparation of the debt workpaper | 2.8 |
| Gust,Ryan Alexander | Senior | 12 Jul 2023 | External Audit Support | Draft a coordinated response to the creation and presentation of the payroll report | 1.6 |
| Hayes,Taylor | Manager | 12 Jul 2023 | External Audit Support | Discussion regarding prepaid expenses schedules after initial review of PBCs, strategizing gameplan for completing workpapers, and talking about what to prepare for ahead of client call the next day. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 12 Jul 2023 | External Audit Support | Meeting to discuss whether Celsius should record an impairment of its advance hosting payments to Core Scientific given Core's bankruptcy and whether Celsius may ultimately be able to benefit from this hosting arrangement in the future EY Attendees: T. Hayes, S. Riley, C. Dishman | 0.3 |
| Hayes,Taylor | Manager | 12 Jul 2023 | External Audit Support | Reviewed Q1FY22 Fixed Asset roll forwards | 1.8 |
| Hayes,Taylor | Manager | 12 Jul 2023 | External Audit Support | Reviewed Q2FY22 Fixed Asset roll forwards | 1.9 |
| Hayes,Taylor | Manager | 12 Jul 2023 | External Audit Support | Reviewed Q3FY22 Fixed Asset roll forwards | 1.7 |
| Hayes,Taylor | Manager | 12 Jul 2023 | External Audit Support | Reviewed Q4FY22 Fixed Asset roll forwards | 1.5 |
| Hayes,Taylor | Manager | 12 Jul 2023 | External Audit Support | Reviewed Annual Fixed Asset roll forwards | 1.2 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|----------------|------------------|------------------------|--|-------|
| Lindeman,Ryan | Senior | 12 Jul 2023 | External Audit Support | Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley | 0.5 |
| Lindeman,Ryan | Senior | 12 Jul 2023 | External Audit Support | Finish adding loan data to loan file | 1.1 |
| Lindeman,Ryan | Senior | 12 Jul 2023 | External Audit Support | Agree loan amounts to bank statements to tie out support | 2.9 |
| Lindeman,Ryan | Senior | 12 Jul 2023 | External Audit Support | Continue populating payroll data into payroll file | 3.1 |
| Lipschutz,Jordan | Manager | 12 Jul 2023 | External Audit Support | Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley | 0.5 |
| Lipschutz,Jordan | Manager | 12 Jul 2023 | External Audit Support | Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun | 0.4 |
| Lipschutz,Jordan | Manager | 12 Jul 2023 | External Audit Support | Updating the project plan based on updates from EY leadership | 3.4 |
| Lipschutz,Jordan | Manager | 12 Jul 2023 | External Audit Support | Uploading the project plan to the google drive and summarized key points for Celsius via email | 0.8 |
| Lipschutz,Jordan | Manager | 12 Jul 2023 | External Audit Support | Draft the agenda for the audit readiness workshop #2 with Celsius and shared via email | 1.7 |
| Mhana,Anas | Manager | 12 Jul 2023 | External Audit Support | Prepare letters for signature of Celsius and predecessor auditors | 1.0 |
| Riley,Sean | Senior Manager | 12 Jul 2023 | External Audit Support | Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 12 Jul 2023 | External Audit Support | Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 12 Jul 2023 | External Audit Support | Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun | 0.5 |
| Riley,Sean | Senior Manager | 12 Jul 2023 | External Audit Support | Meeting to discuss whether Celsius should record an impairment of its advance hosting payments to Core Scientific given Core's bankruptcy and whether Celsius may ultimately be able to benefit from this hosting arrangement in the future EY Attendees: T. Hayes, S. Riley, C. Dishman | 0.3 |
| Riley,Sean | Senior Manager | 12 Jul 2023 | External Audit Support | Review of 2022 fixed asset support provided by the Client. | 1.7 |
| Riley,Sean | Senior Manager | 12 Jul 2023 | External Audit Support | Review of 2022 fixed asset reconciliation provided by the Client. | 1.2 |
| Riley,Sean | Senior Manager | 12 Jul 2023 | External Audit Support | Review of 2022 fixed asset depreciation methodology. | 0.3 |
| Riley,Sean | Senior Manager | 12 Jul 2023 | External Audit Support | Evaluation of two land leases held by Celsius. | 1.6 |
| Riley,Sean | Senior Manager | 12 Jul 2023 | External Audit Support | Evaluation of hosting agreements between Celsius and third-parties. | 2.3 |
| Shimoni,Avri | Senior Manager | 12 Jul 2023 | External Audit Support | Correspondence with J. Block (Celsius), A. Shimoni (EY) and E. Barda (EY) regarding the cooperation between EY and NewCo and the completion of necessary materials | 1.0 |
| Sun,Kaiyang | Senior Manager | 12 Jul 2023 | External Audit Support | Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley | 0.5 |
| Sun,Kaiyang | Senior Manager | 12 Jul 2023 | External Audit Support | Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley | 0.5 |
| Sun,Kaiyang | Senior Manager | 12 Jul 2023 | External Audit Support | Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|---|-------|
| Sun,Kaiyang | Senior Manager | 12 Jul 2023 | External Audit Support | Reviewed debt workbook to provide instructions and guidance to the team | 3.8 |
| Sun,Kaiyang | Senior Manager | 12 Jul 2023 | External Audit Support | Reviewed debt agreements for debt workbook documentation purposes | 1.6 |
| Yoo,Patrick | Senior | 12 Jul 2023 | External Audit Support | Discussion regarding prepaid expenses schedules after initial review of PBCs, strategizing gameplan for completing workpapers, and talking about what to prepare for ahead of client call the next day. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 12 Jul 2023 | External Audit Support | Vouch cash receipts for all 2022 transactions in GL #114001 prepaid hosting services | 2.3 |
| Yoo,Patrick | Senior | 12 Jul 2023 | External Audit Support | Vouch invoices for all 2022 transactions in GL #114002 prepaid expenses | 2.6 |
| Yoo,Patrick | Senior | 12 Jul 2023 | External Audit Support | Vouch invoices for all 2022 transactions in GL #114001 prepaid hosting services | 2.3 |
| Yoo,Patrick | Senior | 12 Jul 2023 | External Audit Support | Analyzed and prepared FY 2022 prepaid expenses (GL #114002) roll forward | 0.8 |
| Yoo,Patrick | Senior | 12 Jul 2023 | External Audit Support | Analyzed and prepared FY 2022 prepaid hosting cost (GL #114001) roll forward | 0.8 |
| Yoo,Patrick | Senior | 12 Jul 2023 | External Audit Support | Vouch invoices for other receivables GL #114999 | 0.6 |
| Yoo,Patrick | Senior | 12 Jul 2023 | External Audit Support | Analyzed and prepared FY 2022 other receivables (GL #114999) roll forward | 0.2 |
| Zaman,Sabina | Partner/Principal | 12 Jul 2023 | External Audit Support | Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley | 0.5 |
| Barda,Eli | Partner/Principal | 13 Jul 2023 | External Audit Support | Completing relevant letters for signature of Celsius and predecessor auditors | 0.2 |
| Dishman,Carly | Manager | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Dishman,Carly | Manager | 13 Jul 2023 | External Audit Support | Meeting to determine whether it is an appropriate approach to utilize Priority Power (3rd-party provider) valuation of future energy benefits in order to value Celsius' embedded derivative(s) related to its Power Purchase Agreement(s) EY Attendees: S. Riley, T. Hayes, C. Dishman | 0.6 |
| Dishman,Carly | Manager | 13 Jul 2023 | External Audit Support | Review Stiles Data Center lease to prepare lease accounting whitepaper | 3.4 |
| Gray,Amaya | Staff | 13 Jul 2023 | External Audit Support | Meeting with Celsius to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 1.0 |
| Gust,Ryan Alexander | Senior | 13 Jul 2023 | External Audit Support | Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 1.0 |
| Gust,Ryan Alexander | Senior | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Gust,Ryan Alexander | Senior | 13 Jul 2023 | External Audit Support | Consolidated material and questions related to payroll and debt discussed in the 8am PT call with Celsius | 0.9 |
| Gust,Ryan Alexander | Senior | 13 Jul 2023 | External Audit Support | Finalized the material and presentation in the debt workbook | 1.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|---------|------------------|------------------------|---|-------|
| Gust,Ryan Alexander | Senior | 13 Jul 2023 | External Audit Support | Reviewed the completeness of the payroll file in totality | 0.2 |
| Gust,Ryan Alexander | Senior | 13 Jul 2023 | External Audit Support | Prepared journal entries in the payroll file and checked the accuracy of the data input | 2.4 |
| Hayes,Taylor | Manager | 13 Jul 2023 | External Audit Support | Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 1.0 |
| Hayes,Taylor | Manager | 13 Jul 2023 | External Audit Support | Meeting to review EY depreciation re-calculation workbook before sending over to client EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.2 |
| Hayes,Taylor | Manager | 13 Jul 2023 | External Audit Support | Meeting to determine whether it is an appropriate approach to utilize Priority Power (3rd-party provider) valuation of future energy benefits in order to value Celsius' embedded derivative(s) related to its Power Purchase Agreement(s) EY Attendees: S. Riley, T. Hayes, C. Dishman | 0.6 |
| Hayes,Taylor | Manager | 13 Jul 2023 | External Audit Support | Reviewed FY 2022 other receivables (GL #114999) roll forward | 0.3 |
| Hayes,Taylor | Manager | 13 Jul 2023 | External Audit Support | Reviewed FY 2022 prepaid expenses (GL #114002) roll forward | 0.7 |
| Hayes,Taylor | Manager | 13 Jul 2023 | External Audit Support | Reviewed 2022 prepaid hosting cost (GL #114001) roll forward | 0.4 |
| Hayes,Taylor | Manager | 13 Jul 2023 | External Audit Support | Reviewed prepaid hosting services contracts | 1.2 |
| Hayes,Taylor | Manager | 13 Jul 2023 | External Audit Support | Reviewed FY22 prepaid hosting services roll forward | 2.7 |
| Hayes,Taylor | Manager | 13 Jul 2023 | External Audit Support | Vouched sample of prepaid hosting services entries to underlying invoices and purchase orders | 0.1 |
| Lindeman,Ryan | Senior | 13 Jul 2023 | External Audit Support | Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 1.0 |
| Lindeman,Ryan | Senior | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Lindeman,Ryan | Senior | 13 Jul 2023 | External Audit Support | Continue populating payroll data into payroll file | 3.2 |
| Lipschutz,Jordan | Manager | 13 Jul 2023 | External Audit Support | Meeting with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pratibha (Celsius), J. Fan (Celsius) | 1.0 |
| Lipschutz,Jordan | Manager | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Lipschutz,Jordan | Manager | 13 Jul 2023 | External Audit Support | Adding a second tab to the project plan to track all data / document requests and status of detailed action items on both Celsius and EY | 3.4 |
| Lipschutz,Jordan | Manager | 13 Jul 2023 | External Audit Support | Draft meeting recap for the audit readiness + technical accounting workshop #2 with Celsius, including next steps / action items, and sent to Celsius | 1.6 |
| Lipschutz,Jordan | Manager | 13 Jul 2023 | External Audit Support | Aggregating documents from the EY team and uploaded to the Celsius google drive for Celsius' review | 0.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|--------------------|------------------|------------------------|---|-------|
| Lipschutz,Jordan | Manager | 13 Jul 2023 | External Audit Support | Scheduling recurring meetings with Celsius and EY to review project status, hold working sessions with Finance, and hold executive leadership forums | 0.6 |
| Mhana,Anas | Manager | 13 Jul 2023 | External Audit Support | Work to finalize consent letters | 0.5 |
| Quinn,Michael J | Executive Director | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 13 Jul 2023 | External Audit Support | Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 1.0 |
| Riley,Sean | Senior Manager | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 13 Jul 2023 | External Audit Support | Meeting to review EY depreciation re-calculation workbook before sending over to client EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.2 |
| Riley,Sean | Senior Manager | 13 Jul 2023 | External Audit Support | Meeting to determine whether it is an appropriate approach to utilize Priority Power (3rd-party provider) valuation of future energy benefits in order to value Celsius' embedded derivative(s) related to its Power Purchase Agreement(s) EY Attendees: S. Riley, T. Hayes, C. Dishman | 0.6 |
| Riley,Sean | Senior Manager | 13 Jul 2023 | External Audit Support | Review of Bitmain coupon support and reconciliation provided by the Client. | 2.1 |
| Riley,Sean | Senior Manager | 13 Jul 2023 | External Audit Support | Evaluation of accounting guidance related to Bitmain coupons. | 0.8 |
| Riley,Sean | Senior Manager | 13 Jul 2023 | External Audit Support | Evaluation of accounting guidance related to bitcoin put and call options. | 0.8 |
| Riley,Sean | Senior Manager | 13 Jul 2023 | External Audit Support | Review of 2022 accrual schedule and support provided by the Client. | 0.4 |
| Shimoni,Avri | Senior Manager | 13 Jul 2023 | External Audit Support | Review of Summary Review Memorandum of the 2021 audit and other planning materials and presentations | 1.0 |
| Shimoni,Avri | Senior Manager | 13 Jul 2023 | External Audit Support | Complete relevant letters for signature of Celsius and predecessor auditors | 0.4 |
| Simpson,Rhett | Senior | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Sun,Kaiyang | Senior Manager | 13 Jul 2023 | External Audit Support | Meeting with Celsius to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 1.0 |
| Sun,Kaiyang | Senior Manager | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Sun,Kaiyang | Senior Manager | 13 Jul 2023 | External Audit Support | Reviewed debt workbook to support 2022 audit readiness | 2.7 |
| Sun,Kaiyang | Senior Manager | 13 Jul 2023 | External Audit Support | Prepared and reviewed questions and action items based on discussion for debt and payroll areas | 1.8 |
| Sun,Kaiyang | Senior Manager | 13 Jul 2023 | External Audit Support | Reviewed payroll workbook to support 2022 audit readiness | 1.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|--------------------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 13 Jul 2023 | External Audit Support | Meeting with Celsius to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 1.0 |
| Yoo,Patrick | Senior | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Yoo,Patrick | Senior | 13 Jul 2023 | External Audit Support | Meeting to review EY depreciation re-calculation workbook before sending over to client EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.2 |
| Yoo,Patrick | Senior | 13 Jul 2023 | External Audit Support | Review cash receipts and invoices for advance payments related to MicroBT | 2.9 |
| Yoo,Patrick | Senior | 13 Jul 2023 | External Audit Support | Draft open items/requests related to fixed assets workbook for 2022 | 0.8 |
| Yoo,Patrick | Senior | 13 Jul 2023 | External Audit Support | Draft open items/requests related to prepaids workbook for 2022 | 1.1 |
| Yoo,Patrick | Senior | 13 Jul 2023 | External Audit Support | Review cash receipts and invoices for deferred IPO costs. Also prepared quarterly roll forward | 1.4 |
| Yoo,Patrick | Senior | 13 Jul 2023 | External Audit Support | Review/update fixed asset roll forward schedule after client call | 0.2 |
| Yoo,Patrick | Senior | 13 Jul 2023 | External Audit Support | Start review of cash receipts for advance payments related to "Proprietary project" | 0.9 |
| Zaman,Sabina | Partner/Principal | 13 Jul 2023 | External Audit Support | Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 1.0 |
| Zaman,Sabina | Partner/Principal | 13 Jul 2023 | External Audit Support | Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley | 0.5 |
| Barda,Eli | Partner/Principal | 14 Jul 2023 | External Audit Support | Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie | 0.5 |
| Barda,Eli | Partner/Principal | 14 Jul 2023 | External Audit Support | Review signed consent letters and verifying they are signed and complete according to EY's standards and PPD's clarifications | 1.2 |
| Beattie,Steve | Partner/Principal | 14 Jul 2023 | External Audit Support | Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie | 0.5 |
| Bowie,James C. | Executive Director | 14 Jul 2023 | External Audit Support | Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes | 0.6 |
| Dishman,Carly | Manager | 14 Jul 2023 | External Audit Support | Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes | 0.6 |
| Dishman,Carly | Manager | 14 Jul 2023 | External Audit Support | Prepared lease accounting policy analysis for Stiles and Rebel leases part 1 | 2.4 |
| Dishman,Carly | Manager | 14 Jul 2023 | External Audit Support | Prepared lease accounting policy analysis for Stiles and Rebel leases part 2 | 2.3 |
| Gust,Ryan Alexander | Senior | 14 Jul 2023 | External Audit Support | Reviewed the payroll file for completeness and accuracy of data input | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|----------------|------------------|------------------------|---|-------|
| Gust,Ryan Alexander | Senior | 14 Jul 2023 | External Audit Support | Address review comments in the debt workpaper to come close to finalization of the workpaper | 2.1 |
| Gust,Ryan Alexander | Senior | 14 Jul 2023 | External Audit Support | Review and update journal entries and inputs included in the payroll worksheet | 3.2 |
| Gust,Ryan Alexander | Senior | 14 Jul 2023 | External Audit Support | Draft and send email to Partner regarding completed workpapers ready for review | 0.2 |
| Hayes,Taylor | Manager | 14 Jul 2023 | External Audit Support | Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 14 Jul 2023 | External Audit Support | Discussion of weekly progress and status of fixed assets, advance payments, and prepaid workpapers. EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.1 |
| Hayes,Taylor | Manager | 14 Jul 2023 | External Audit Support | Review power purchase agreements for purposes of determination whether PPAs may represent a derivative type arrangement | 3.6 |
| Hayes,Taylor | Manager | 14 Jul 2023 | External Audit Support | Review vouching of cash receipts related to prepaid hosting services and prepaid expenses | 2.7 |
| Lindeman,Ryan | Senior | 14 Jul 2023 | External Audit Support | Recalculate Payroll amounts for Quarter 1 | 2.4 |
| Lindeman,Ryan | Senior | 14 Jul 2023 | External Audit Support | Recalculate Payroll amounts for Quarter 2/3 | 3.9 |
| Lipschutz,Jordan | Manager | 14 Jul 2023 | External Audit Support | Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie | 0.5 |
| Lipschutz,Jordan | Manager | 14 Jul 2023 | External Audit Support | Reviewing the approach for data sharing on the engagement with Celsius via SendSafely | 0.8 |
| Lipschutz,Jordan | Manager | 14 Jul 2023 | External Audit Support | Sending a list of EY team members who require access to the SendSafely secure SharePoint to Celsius | 0.2 |
| Riley,Sean | Senior Manager | 14 Jul 2023 | External Audit Support | Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie | 0.5 |
| Riley,Sean | Senior Manager | 14 Jul 2023 | External Audit Support | Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes | 0.6 |
| Riley,Sean | Senior Manager | 14 Jul 2023 | External Audit Support | Discussion of weekly progress and status of fixed assets, advance payments, and prepaid workpapers. EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.1 |
| Riley,Sean | Senior Manager | 14 Jul 2023 | External Audit Support | Review of agreements with bitcoin mining pool operators. | 0.9 |
| Riley,Sean | Senior Manager | 14 Jul 2023 | External Audit Support | Review of other payable support and reconciliation provided by the Client. | 0.8 |
| Riley,Sean | Senior Manager | 14 Jul 2023 | External Audit Support | Review of 2022 prepaid expense support provided by the Client. | 0.4 |
| Shimoni,Avri | Senior Manager | 14 Jul 2023 | External Audit Support | Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie | 0.5 |
| Shimoni,Avri | Senior Manager | 14 Jul 2023 | External Audit Support | Review signed consent letters and verifying they are signed and complete according to EY's standards and PPD's clarifications | 0.1 |
| Sun,Kaiyang | Senior Manager | 14 Jul 2023 | External Audit Support | Reviewed debt workbook for comments provided to the team | 1.4 |
| Sun,Kaiyang | Senior Manager | 14 Jul 2023 | External Audit Support | Reviewed client provided agreements to clarify documentation in debt workbook | 1.1 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|---|-------|
| Sun,Kaiyang | Senior Manager | 14 Jul 2023 | External Audit Support | Updated debt workbook to address internal comments | 0.9 |
| Yoo,Patrick | Senior | 14 Jul 2023 | External Audit Support | Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes | 0.6 |
| Yoo,Patrick | Senior | 14 Jul 2023 | External Audit Support | Discussion of weekly progress and status of fixed assets, advance payments, and prepaid workpapers. EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.1 |
| Yoo,Patrick | Senior | 14 Jul 2023 | External Audit Support | Finish review of cash receipts for advance payments related to "Proprietary project" | 1.6 |
| Yoo,Patrick | Senior | 14 Jul 2023 | External Audit Support | Start review of invoices for advance payments related to "Proprietary project" | 1.9 |
| Yoo,Patrick | Senior | 14 Jul 2023 | External Audit Support | Continue review of invoices for advance payments related to "Proprietary project" | 3.8 |
| Zaman,Sabina | Partner/Principal | 14 Jul 2023 | External Audit Support | Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie | 0.5 |
| Zaman,Sabina | Partner/Principal | 14 Jul 2023 | External Audit Support | Prepare financials estimates for fee update to J. Block (Celsius) to review | 1.2 |
| Barda,Eli | Partner/Principal | 16 Jul 2023 | External Audit Support | Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors | 1.3 |
| Gust,Ryan Alexander | Senior | 17 Jul 2023 | External Audit Support | Reviewed and prepared payroll journal entries | 1.1 |
| Gust,Ryan Alexander | Senior | 17 Jul 2023 | External Audit Support | Consolidated material in the payroll workbook and added outstanding questions to the question log | 2.1 |
| Gust,Ryan Alexander | Senior | 17 Jul 2023 | External Audit Support | Reviewed the documentation for stock compensation expense | 0.6 |
| Gust,Ryan Alexander | Senior | 17 Jul 2023 | External Audit Support | Researched the treatment of native tokens in stock compensation expense | 0.4 |
| Gust,Ryan Alexander | Senior | 17 Jul 2023 | External Audit Support | Reviewed responses from outstanding client questions and updated documentation accordingly. | 1.2 |
| Gust,Ryan Alexander | Senior | 17 Jul 2023 | External Audit Support | Updated the format of the payroll workbook and added documentation including the reconciliation | 3.1 |
| Gust,Ryan Alexander | Senior | 17 Jul 2023 | External Audit Support | Added questions to the outstanding question list | 0.2 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | To discuss accounting treatment of coupons seen as part of mining equipment purchases in FY22. EY Attendees: A. Soures, P. Yoo, S. Riley, T. Hayes | 1.1 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | To discuss some outstanding client requests pertaining to advanced payments and fixed assets live vs sending via email. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | Review Q1 FY22 fixed asset workpaper revisions after client discussion | 0.3 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | Review Q2 FY22 fixed asset workpaper revisions after client discussion | 0.4 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | Review Q3 FY22 fixed asset workpaper revisions after client discussion | 0.3 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | Review Q4 FY22 fixed asset workpaper revisions after client discussion | 0.6 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | Review revisions to depreciation calculation following client discussion and updates made by preparer | 1.1 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|----------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | Review revisions to advanced payment workpapers following client discussion | 0.7 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | Review of Q3 2022 other receivables workpaper after managerial review comments | 0.4 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | Review of Q4 2022 other receivables workpaper after managerial review comments + apply across all other workpapers | 0.2 |
| Hayes,Taylor | Manager | 17 Jul 2023 | External Audit Support | Review of Accounting Standards Codification (ASC) 360 guidance to determine whether advance payments made related to the development of Company facilities should be recorded as Construction in process | 2.3 |
| Lindeman,Ryan | Senior | 17 Jul 2023 | External Audit Support | Recalculate Payroll amounts for Quarter 3/4 | 3.4 |
| Lindeman,Ryan | Senior | 17 Jul 2023 | External Audit Support | Agree payroll amounts for Quarter 1/2 to bank statements to tie out support | 2.8 |
| Lindeman,Ryan | Senior | 17 Jul 2023 | External Audit Support | Agree payroll amounts for Quarter 3/4 to bank statements to tie out support | 0.9 |
| Lipschutz,Jordan | Manager | 17 Jul 2023 | External Audit Support | Email correspondence with L. Workman (Celsius) regarding SendSafely access and folder structure for audit support documentation | 1.2 |
| Lipschutz,Jordan | Manager | 17 Jul 2023 | External Audit Support | Updating audit support document request list and open items for Celsius | 2.8 |
| Riley,Sean | Senior Manager | 17 Jul 2023 | External Audit Support | To discuss accounting treatment of coupons seen as part of mining equipment purchases in FY22. EY Attendees: A. Soures, P. Yoo, S. Riley, T. Hayes | 1.1 |
| Riley,Sean | Senior Manager | 17 Jul 2023 | External Audit Support | To discuss some outstanding client requests pertaining to advanced payments and fixed assets live vs sending via email. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Riley,Sean | Senior Manager | 17 Jul 2023 | External Audit Support | Review of 2022 prepaid expense reconciliation provided by the Client. | 0.9 |
| Riley,Sean | Senior Manager | 17 Jul 2023 | External Audit Support | Review of 2022 prepaid hosting support provided by the Client. | 1.3 |
| Riley,Sean | Senior Manager | 17 Jul 2023 | External Audit Support | Review of 2022 prepaid hosting reconciliation provided by the Client. | 0.6 |
| Riley,Sean | Senior Manager | 17 Jul 2023 | External Audit Support | Review of 2022 other receivables support provided by the Client. | 0.8 |
| Riley,Sean | Senior Manager | 17 Jul 2023 | External Audit Support | Review of 2022 other receivables reconciliation provided by the Client. | 0.7 |
| Riley,Sean | Senior Manager | 17 Jul 2023 | External Audit Support | Review of deferred Initial Public Offering (IPO) costs support and reconciliation provided by the Client. | 0.9 |
| Sun,Kaiyang | Senior Manager | 17 Jul 2023 | External Audit Support | Reviewed request list to make sure questions are raised for audit readiness workstream | 0.6 |
| Sun,Kaiyang | Senior Manager | 17 Jul 2023 | External Audit Support | Reviewed client provided materials to coordinate with the action items on audit readiness workstream | 1.7 |
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Meeting to discuss accounting treatment of coupons seen as part of mining equipment purchases in FY22. EY Attendees: A. Soures, P. Yoo, S. Riley, T. Hayes | 1.1 |
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Meeting to discuss outstanding client requests pertaining to advanced payments and fixed assets EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Review Q1 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Review Q2 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.7 |
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Review Q3 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.8 |
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Review Q4 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.8 |
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Review depreciation re-calculation workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.7 |
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Review advance payments workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.4 |
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Finish preparation of Q3 2022 other receivables workpaper after managerial review comments | 0.3 |
| Yoo,Patrick | Senior | 17 Jul 2023 | External Audit Support | Finish preparation of Q4 2022 other receivables workpaper after managerial review comments and apply across all other workpapers | 2.8 |
| Barda,Eli | Partner/Principal | 18 Jul 2023 | External Audit Support | Discussion with Professional Practice on AU315 and AS2610 regarding our limits and responsibilities as part of the predecessor framework and the special circumstances in Celsius case | 1.5 |
| Dishman,Carly | Manager | 18 Jul 2023 | External Audit Support | Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes | 0.5 |
| Dishman,Carly | Manager | 18 Jul 2023 | External Audit Support | Meeting to discuss comments and observations after review of lease agreements for assessment of the appropriate treatment of elements present on the Rebel and Stiles leases EY Attendees: C. Dishman, D. Granados, S. Riley | 0.5 |
| Granados,Dariana | Staff | 18 Jul 2023 | External Audit Support | Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes | 0.5 |
| Granados,Dariana | Staff | 18 Jul 2023 | External Audit Support | Meeting to discuss comments and observations after review of lease agreements for assessment of the appropriate treatment of elements present on the Rebel and Stiles leases EY Attendees: C. Dishman, D. Granados, S. Riley | 0.5 |
| Granados,Dariana | Staff | 18 Jul 2023 | External Audit Support | Review Rebel Surface Site and Stiles Data Center lease to prepare leases amortization schedules workbook and supporting financial statement disclosures workbook. | 1.8 |
| Gray,Amaya | Staff | 18 Jul 2023 | External Audit Support | Organizing one-pager on details about supporting items around audit documents to provide to client | 1.7 |
| Gust,Ryan Alexander | Senior | 18 Jul 2023 | External Audit Support | Introduction to mining revenue workbook - discuss gameplan to workpaper preparation and background on Celsius revenue. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes | 0.4 |
| Gust,Ryan Alexander | Senior | 18 Jul 2023 | External Audit Support | Meeting to discuss the payroll workbook and preliminary observations before S. Riley detail review EY Attendees: R. Gust, S. Riley | 0.3 |
| Gust,Ryan Alexander | Senior | 18 Jul 2023 | External Audit Support | Final review and update of the payroll reconciliation workpaper | 1.1 |
| Gust,Ryan Alexander | Senior | 18 Jul 2023 | External Audit Support | Review the documentation regarding revenue recognition to gain an understanding of the material provided | 1.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|----------------|------------------|------------------------|---|-------|
| Gust,Ryan Alexander | Senior | 18 Jul 2023 | External Audit Support | Address review comments in the payroll reconciliation workpaper | 0.5 |
| Gust,Ryan Alexander | Senior | 18 Jul 2023 | External Audit Support | Begin to document revenue recognition in the revenue recognition workpaper | 2.8 |
| Gust,Ryan Alexander | Senior | 18 Jul 2023 | External Audit Support | Update the external audit support to review with J. Block (Celsius) | 0.7 |
| Hayes,Taylor | Manager | 18 Jul 2023 | External Audit Support | Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 18 Jul 2023 | External Audit Support | Introduction to mining revenue workbook - discuss gameplan to workpaper preparation and background on Celsius revenue. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 18 Jul 2023 | External Audit Support | Working session to discuss open items and inquiries pertaining to fixed assets, advance payments, and prepaids. EY Attendees: P. Yoo, T. Hayes | 0.9 |
| Hayes,Taylor | Manager | 18 Jul 2023 | External Audit Support | Review of Company prepared revenue recognition, impairment, and realized gain loss workbook for FY21 | 3.3 |
| Hayes,Taylor | Manager | 18 Jul 2023 | External Audit Support | Review of Company prepared revenue recognition, impairment, and realized gain loss workbook for FY22 | 2.9 |
| Lindeman,Ryan | Senior | 18 Jul 2023 | External Audit Support | Introduction to mining revenue workbook - discuss gameplan to workpaper preparation and background on Celsius revenue. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes | 0.4 |
| Lipschutz,Jordan | Manager | 18 Jul 2023 | External Audit Support | Email correspondence with E. Antipas (Celsius). P. Pandey (Celsius), and J. Block (Celsius) regarding updates to audit support document request list and new items to be actioned | 2.4 |
| Lipschutz,Jordan | Manager | 18 Jul 2023 | External Audit Support | Reviewing external audit support outlined in Statement of Work (SOW) against client requested support via email | 0.6 |
| Riley,Sean | Senior Manager | 18 Jul 2023 | External Audit Support | Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes | 0.5 |
| Riley,Sean | Senior Manager | 18 Jul 2023 | External Audit Support | Meeting to discuss the payroll workbook and preliminary observations before S. Riley detail review EY Attendees: R. Gust, S. Riley | 0.3 |
| Riley,Sean | Senior Manager | 18 Jul 2023 | External Audit Support | Meeting to discuss comments and observations after review of lease agreements for assessment of the appropriate treatment of elements present on the Rebel and Stiles leases EY Attendees: C. Dishman, D. Granados, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 18 Jul 2023 | External Audit Support | Secondary review of 2022 payroll workbook. | 2.7 |
| Riley,Sean | Senior Manager | 18 Jul 2023 | External Audit Support | Secondary review of 2022 prepaid expenses workbook. | 2.9 |
| Riley,Sean | Senior Manager | 18 Jul 2023 | External Audit Support | Secondary review of 2022 prepaid hosting costs workbook. | 2.3 |
| Shimoni,Avri | Senior Manager | 18 Jul 2023 | External Audit Support | Discussion with the Israeli Professional Practice Department (I. Gottlieb and G. Niv) on AU315 and AS2610 regarding our limits and responsibilities as part of the predecessor framework and the special circumstances in Celsius case. | 1.5 |
| Sun,Kaiyang | Senior Manager | 18 Jul 2023 | External Audit Support | Researched audit materiality for financial statement audit purposes | 1.2 |
| Sun,Kaiyang | Senior Manager | 18 Jul 2023 | External Audit Support | Provided comments and feedback on external request list to make sure client materials are received on time | 0.4 |
| Sun,Kaiyang | Senior Manager | 18 Jul 2023 | External Audit Support | Coordinated with the subject matter advisors to understand the accounting rules under bankruptcy protocols | 1.2 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|---------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Meeting to discuss approach for preparation of workpapers and background on Celsius revenue as well as an introduction to mining revenue workbook. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Working session to discuss open items and inquiries pertaining to fixed assets, advance payments, and prepaids. EY Attendees: P. Yoo, T. Hayes | 0.9 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review Q1 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list | 0.8 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review Q2 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list | 1.1 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review Q3 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list | 0.7 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review Q4 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list | 1.2 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review depreciation after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list | 0.7 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review prepaid expenses workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.8 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review prepaid hosting fees workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.7 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review other receivables workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.7 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review deferred IPO cost workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list | 0.2 |
| Yoo,Patrick | Senior | 18 Jul 2023 | External Audit Support | Review client responses to open items from previous day, go through all new support uploaded to SendSafely by end of day, and update open items list to send to client | 0.9 |
| Dishman,Carly | Manager | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Dishman,Carly | Manager | 19 Jul 2023 | External Audit Support | Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes | 0.3 |
| Dishman,Carly | Manager | 19 Jul 2023 | External Audit Support | Review and provided feedback on amortization schedule for Stiles lease to support the calculation of lease liability and ROU asset | 3.6 |
| Dishman,Carly | Manager | 19 Jul 2023 | External Audit Support | Review power purchase agreement between client and Constellation NewEnergy (Day 1) | 2.7 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|---------|------------------|------------------------|---|-------|
| Granados,Dariana | Staff | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Granados,Dariana | Staff | 19 Jul 2023 | External Audit Support | Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes | 0.3 |
| Granados,Dariana | Staff | 19 Jul 2023 | External Audit Support | Draft amortization schedule for Stiles Data Center lease for preparation of the leases amortization schedules workbook. (Day 1) | 3.5 |
| Granados,Dariana | Staff | 19 Jul 2023 | External Audit Support | Review power purchase agreement between client and Constellation NewEnergy and Prepare related accounting memorandum. (Day 1) | 2.3 |
| Gray,Amaya | Staff | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Gust,Ryan Alexander | Senior | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Gust,Ryan Alexander | Senior | 19 Jul 2023 | External Audit Support | Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley | 0.7 |
| Gust,Ryan Alexander | Senior | 19 Jul 2023 | External Audit Support | Continue to review and update the payroll workpaper | 2.7 |
| Gust,Ryan Alexander | Senior | 19 Jul 2023 | External Audit Support | Finalize updates and review of payroll workpaper | 2.7 |
| Gust,Ryan Alexander | Senior | 19 Jul 2023 | External Audit Support | Review trial balance comparisons to establish version control | 0.3 |
| Gust,Ryan Alexander | Senior | 19 Jul 2023 | External Audit Support | Prepare 2021 revenue recognition workbook | 1.0 |
| Hayes,Taylor | Manager | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Hayes,Taylor | Manager | 19 Jul 2023 | External Audit Support | Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 19 Jul 2023 | External Audit Support | Final review of fixed asset workpapers and discussion of remaining open items sitting with client. Submit workpapers for partner review EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 19 Jul 2023 | External Audit Support | Determine materiality of Pay Per Last N Shares (PPLNS) / Pay Per Share (PPS) (mining pool operators) revenues in order to confirm whether a separate revenue recognition policy / recognition pattern may be required under Accounting Standards Codification (ASC) 606 | 3.7 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Hayes,Taylor | Manager | 19 Jul 2023 | External Audit Support | Review of Bitcoin loan repayments to Celsius network related to its US dollar denominated loan | 2.1 |
| Hill,Jeffrey | Partner/Principal | 19 Jul 2023 | External Audit Support | Meeting to discuss mining tax provision activities among EY leadership, Celsius, and Fahrenheit teams. EY Attendees: S. Zaman, J. Hill, E. Harvey, A. Steger, Y. Shwartz. Other Attendees: C. Ferarro (Celsius), J. Block (Celsius), L. Koren (Celsius), D. Block (Fahrenheit) | 1.0 |
| Lindeman,Ryan | Senior | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Lindeman,Ryan | Senior | 19 Jul 2023 | External Audit Support | Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley | 0.7 |
| Lindeman,Ryan | Senior | 19 Jul 2023 | External Audit Support | Creating proposed adjusted journal entries for payroll | 3.9 |
| Lipschutz,Jordan | Manager | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Lipschutz,Jordan | Manager | 19 Jul 2023 | External Audit Support | Updating latest audit support document request list and uploading to SendSafely | 1.8 |
| Lipschutz,Jordan | Manager | 19 Jul 2023 | External Audit Support | Email correspondence with L. Workman (Celsius) and E. Antipas (Celsius) regarding new access requests to SendSafely | 0.6 |
| Lipschutz,Jordan | Manager | 19 Jul 2023 | External Audit Support | Email correspondence with J. Block (Celsius) regarding audit support documents provided and follow up questions | 2.2 |
| Lipschutz,Jordan | Manager | 19 Jul 2023 | External Audit Support | Draft agenda for leadership call to discuss critical items and risks / issues on the engagement | 0.4 |
| MacIntosh,Paul | Parter/Principal | 19 Jul 2023 | External Audit Support | Executive review of 2022 payroll workbook | 0.7 |
| MacIntosh,Paul | Parter/Principal | 19 Jul 2023 | External Audit Support | Executive review of 2022 prepaid expenses workbook after | 0.8 |
| MacIntosh,Paul | Parter/Principal | 19 Jul 2023 | External Audit Support | Executive review of 2022 prepaid hosting costs workbook following | 0.6 |
| Riley,Sean | Senior Manager | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Riley,Sean | Senior Manager | 19 Jul 2023 | External Audit Support | Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley | 0.7 |
| Riley,Sean | Senior Manager | 19 Jul 2023 | External Audit Support | Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes | 0.3 |
| Riley,Sean | Senior Manager | 19 Jul 2023 | External Audit Support | Final review of fixed asset workpapers and discussion of remaining open items sitting with client. Submit workpapers for partner review EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------|----------------|------------------|------------------------|---|-------|
| Riley,Sean | Senior Manager | 19 Jul 2023 | External Audit Support | Secondary review of 2022 other receivables workbook. | 2.4 |
| Riley,Sean | Senior Manager | 19 Jul 2023 | External Audit Support | Secondary review of Q1 2022 fixed assets workbook. | 1.8 |
| Riley,Sean | Senior Manager | 19 Jul 2023 | External Audit Support | Secondary review of Q2 2022 fixed assets workbook. | 1.6 |
| Steger,Adam | Senior Manager | 19 Jul 2023 | External Audit Support | Meeting to discuss mining tax provision activities among EY leadership, Celsius, and Fahrenheit teams. EY Attendees: S. Zaman, J. Hill, E. Harvey, A. Steger, Y. Shwartz. Other Attendees: C. Ferarro (Celsius), J. Block (Celsius), L. Koren (Celsius), D. Block (Fahrenheit) | 1.0 |
| Sun,Kaiyang | Senior Manager | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Sun,Kaiyang | Senior Manager | 19 Jul 2023 | External Audit Support | Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley | 0.7 |
| Sun,Kaiyang | Senior Manager | 19 Jul 2023 | External Audit Support | Reviewed audit readiness workpapers to prepare for client meetings | 1.4 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Final review of fixed asset workpapers and discussion of remaining open items with Celsius EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Review annual depreciation workbook after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list | 0.4 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Review Q1 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review | 0.6 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Review Q2 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review | 0.6 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Review Q3 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review | 0.6 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Review Q4 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review | 0.6 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Review prepaid expenses after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list | 0.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Review prepaid hosting fees after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list | 0.7 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Review other receivables after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list | 0.3 |
| Yoo,Patrick | Senior | 19 Jul 2023 | External Audit Support | Analyze new uploaded SendSafely support provided by Pratibha P. and Jenny F. | 3.5 |
| Zaman,Sabina | Partner/Principal | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Zaman,Sabina | Partner/Principal | 19 Jul 2023 | External Audit Support | Meeting to discuss mining tax provision activities among EY leadership, Celsius, and Fahrenheit teams. EY Attendees: S. Zaman, J. Hill, E. Harvey, A. Steger, Y. Shwartz. Other Attendees: C. Ferarro (Celsius), J. Block (Celsius), L. Koren (Celsius), D. Block (Fahrenheit) | 1.0 |
| Zaman,Sabina | Partner/Principal | 19 Jul 2023 | External Audit Support | Executive review of internal leadership deck prior to meeting with EY leadership to discuss updates to status report | 2.6 |
| Zimmer,Kristin | Manager | 19 Jul 2023 | External Audit Support | Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Barda,Eli | Partner/Principal | 20 Jul 2023 | External Audit Support | Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors | 2.3 |
| Beattie,Steve | Partner/Principal | 20 Jul 2023 | External Audit Support | Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie | 1.0 |
| Dishman,Carly | Manager | 20 Jul 2023 | External Audit Support | Review revised amortization schedule adding impact of Rebel lease to support calculation of lease liability and ROU asset | 1.9 |
| Dishman,Carly | Manager | 20 Jul 2023 | External Audit Support | Review power purchase agreement between client and Constellation NewEnergy (Day 2) | 2.3 |
| Dishman,Carly | Manager | 20 Jul 2023 | External Audit Support | Review accounting memorandum documenting accounting treatment for power purchase agreement between client and Constellation NewEnergy (part 1) | 3.1 |
| Granados,Dariana | Staff | 20 Jul 2023 | External Audit Support | Draft amortization schedule for Stiles Data Center lease for preparation of the leases amortization schedules workbook. (Day 2) | 2.4 |
| Granados,Dariana | Staff | 20 Jul 2023 | External Audit Support | Review power purchase agreement between client and Constellation NewEnergy and Prepare related accounting memorandum. (Day 2) | 2.2 |
| Granados,Dariana | Staff | 20 Jul 2023 | External Audit Support | Prepare supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (Day 1) | 0.8 |
| Gust,Ryan Alexander | Senior | 20 Jul 2023 | External Audit Support | Prepare for Payroll meeting with Celsius team later today | 0.5 |
| Gust,Ryan Alexander | Senior | 20 Jul 2023 | External Audit Support | Update payroll file based on discussion with management | 3.9 |
| Hayes,Taylor | Manager | 20 Jul 2023 | External Audit Support | Meeting to discuss gameplan and strategy to prepare FY 2022 revenue workbook EY Attendees: P. Yoo, T. Hayes | 1.2 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 20 Jul 2023 | External Audit Support | Meeting to discuss final review of prepaids before submitting for partner review as well as discuss gameplan/strategy for other financial statement areas (revenue, expenses, other payables, etc) EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.1 |
| Hayes,Taylor | Manager | 20 Jul 2023 | External Audit Support | Review of Bitmain coupons and determination of applicable accounting treatment, which included accounting research of authoritative and interpretive guidance, as well as research of peer company 10-k filings | 2.8 |
| Hayes,Taylor | Manager | 20 Jul 2023 | External Audit Support | Review of client provided bitmain coupons supporting files | 0.7 |
| Hayes,Taylor | Manager | 20 Jul 2023 | External Audit Support | Review of Bitmain coupons (contractual language) and related purchase agreements from which the coupons were obtained from | 1.7 |
| Hayes,Taylor | Manager | 20 Jul 2023 | External Audit Support | Review of Mothership PPAs for FY22 / FY23 to determine whether PPAs constitute a derivative | 0.8 |
| Hayes,Taylor | Manager | 20 Jul 2023 | External Audit Support | Review of Constellation PPA for FY22 to determine whether PPA constitutes a derivative | 0.6 |
| Hill,Jeffrey | Partner/Principal | 20 Jul 2023 | External Audit Support | Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie | 1.0 |
| Lindeman,Ryan | Senior | 20 Jul 2023 | External Audit Support | Compile information on mining pools for revenue recognition purposes | 0.8 |
| Lindeman,Ryan | Senior | 20 Jul 2023 | External Audit Support | Adding Israel CEO pay to payroll file and adjusting for foreign currency translation | 3.4 |
| Lindeman,Ryan | Senior | 20 Jul 2023 | External Audit Support | Prepare Journal Entries for CEO pay/ adjusting quarterly entries | 1.8 |
| Lipschutz,Jordan | Manager | 20 Jul 2023 | External Audit Support | Reviewed client status deck including progress to-date, and other important items for client items critical items for prior to reporting progress to-date on project deliverables to J. Block (Celsius) for his review. EY Attendees: J. Lipschutz, S. Zaman, S. Riley | 0.5 |
| Lipschutz,Jordan | Manager | 20 Jul 2023 | External Audit Support | Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie | 1.0 |
| MacIntosh,Paul | Parter/Principal | 20 Jul 2023 | External Audit Support | Executive review of 2022 other receivables workbook | 0.9 |
| MacIntosh,Paul | Parter/Principal | 20 Jul 2023 | External Audit Support | Executive review of Q1 2022 fixed assets workbook following | 0.7 |
| MacIntosh,Paul | Parter/Principal | 20 Jul 2023 | External Audit Support | Executive review of Q2 2022 fixed assets workbook following | 1.4 |
| MacIntosh,Paul | Parter/Principal | 20 Jul 2023 | External Audit Support | Executive review of Q3 2022 fixed assets workbook after secondary | 1.2 |
| MacIntosh,Paul | Parter/Principal | 20 Jul 2023 | External Audit Support | Executive review of Q4 2022 fixed assets workbook following | 1.7 |
| MacIntosh,Paul | Parter/Principal | 20 Jul 2023 | External Audit Support | Executive review of FY 2022 fixed assets workbook folling | 0.9 |
| Riley,Sean | Senior Manager | 20 Jul 2023 | External Audit Support | Meeting to discuss approach for reporting progress to-date on project deliverables to J. Block (Celsius) for his review t. EY Attendees: J. Lipschutz, S. Zaman, S. Riley | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|-------------------|------------------|------------------------|--|-------|
| Riley,Sean | Senior Manager | 20 Jul 2023 | External Audit Support | Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie | 1.0 |
| Riley,Sean | Senior Manager | 20 Jul 2023 | External Audit Support | Meeting to discuss final review of prepaids before submitting for partner review as well as discuss gameplan/strategy for other financial statement areas (revenue, expenses, other payables, etc) EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.1 |
| Riley,Sean | Senior Manager | 20 Jul 2023 | External Audit Support | Secondary review of Q3 2022 fixed assets workbook. | 1.4 |
| Riley,Sean | Senior Manager | 20 Jul 2023 | External Audit Support | Secondary review of Q4 2022 fixed assets workbook. | 1.3 |
| Riley,Sean | Senior Manager | 20 Jul 2023 | External Audit Support | Secondary review of FY 2022 fixed assets workbook. | 0.6 |
| Riley,Sean | Senior Manager | 20 Jul 2023 | External Audit Support | Secondary review of 2022 debt workbook. | 1.7 |
| Sun,Kaiyang | Senior Manager | 20 Jul 2023 | External Audit Support | Investigated journal entries booked for payroll for fiscal year 2022 | 2.6 |
| Yoo,Patrick | Senior | 20 Jul 2023 | External Audit Support | Meeting to discuss gameplan and strategy to prepare FY 2022 revenue workbook EY Attendees: P. Yoo, T. Hayes | 1.2 |
| Yoo,Patrick | Senior | 20 Jul 2023 | External Audit Support | Meeting to discuss final review of prepaids before submitting for partner review as well as discuss gameplan/strategy for other financial statement areas (revenue, expenses, other payables, etc) EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.1 |
| Yoo,Patrick | Senior | 20 Jul 2023 | External Audit Support | Review prepaid expenses workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review | 0.3 |
| Yoo,Patrick | Senior | 20 Jul 2023 | External Audit Support | Review prepaid hosting fees workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review | 0.4 |
| Yoo,Patrick | Senior | 20 Jul 2023 | External Audit Support | Review other receivables workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review | 0.2 |
| Yoo,Patrick | Senior | 20 Jul 2023 | External Audit Support | Review FY 2022 mining pool operator agreements with Foundry and Titan | 0.7 |
| Yoo,Patrick | Senior | 20 Jul 2023 | External Audit Support | Begin to go through FY 2022 revenue workbook provided by Pratibha P. and Jenny F. | 3.9 |
| Yoo,Patrick | Senior | 20 Jul 2023 | External Audit Support | Perform recalculation of FY 2022 balance using revenue workbook provided by Pratibha P. and Jenny F. | 1.2 |
| Zaman,Sabina | Partner/Principal | 20 Jul 2023 | External Audit Support | Meeting to discuss approach for reporting progress to-date on project deliverables to J. Block (Celsius) for his review t. EY Attendees: J. Lipschutz, S. Zaman, S. Riley | 0.5 |
| Zaman,Sabina | Partner/Principal | 20 Jul 2023 | External Audit Support | Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie | 1.0 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|----------------|------------------|------------------------|---|-------|
| Deravin,Susan | Senior Manager | 21 Jul 2023 | External Audit Support | Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman | 0.4 |
| Dishman,Carly | Manager | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Dishman,Carly | Manager | 21 Jul 2023 | External Audit Support | Review accounting memorandum documenting accounting treatment for power purchase agreement between client and Constellation NewEnergy (part 2) | 2.3 |
| Dishman,Carly | Manager | 21 Jul 2023 | External Audit Support | Review supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (part 1) | 2.6 |
| Granados,Dariana | Staff | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Granados,Dariana | Staff | 21 Jul 2023 | External Audit Support | Prepare supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (Day 2) | 3.3 |
| Granados,Dariana | Staff | 21 Jul 2023 | External Audit Support | Prepare yearly leases amortization schedules workbook for client's operating leases. | 1.4 |
| Gray,Amaya | Staff | 21 Jul 2023 | External Audit Support | Meeting to review external finance standing call and status report decks prior to J. Block (Celsius) review EY Attendees: J. Lipschutz, A. Gray, S. Riley | 0.9 |
| Gray,Amaya | Staff | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Gray,Amaya | Staff | 21 Jul 2023 | External Audit Support | Draft Status agenda and status report deck simultaneously to prepare for status agenda and status call report meetings with Celsius | 3.3 |
| Gray,Amaya | Staff | 21 Jul 2023 | External Audit Support | Updating status report deck to prepare for status call with Celsius next week | 1.2 |
| Gust,Ryan Alexander | Senior | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Gust,Ryan Alexander | Senior | 21 Jul 2023 | External Audit Support | Discuss revenue recognition for audit support and how we are building the workpapers EY Attendees: R. Gust, R. Lindeman, T. Hayes | 0.8 |
| Gust,Ryan Alexander | Senior | 21 Jul 2023 | External Audit Support | Continued to update the payroll workbook based on discussion with management | 1.2 |
| Gust,Ryan Alexander | Senior | 21 Jul 2023 | External Audit Support | Review the cash reconciliation workbook | 0.3 |
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|--------------------|------------------|------------------------|---|-------|
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Discuss revenue recognition for audit support and how we are building the workpapers EY Attendees: R. Gust, R. Lindeman, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Review of EY prepared FY22 revenue calculation derived from BTC mining | 2.3 |
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Vouching of blockchain transactions within FY22 revenue workbook to confirm receipt of BTC from pool operator | 0.7 |
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Sample testing of daily BTC prices used in FY22 revenue workbook to confirm accuracy of pricing utilized | 0.4 |
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Update open item listing for questions related to bitmain coupons, revenue recognition, and advanced payments | 0.3 |
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Preview 2022 impairment analysis workbook to assess how to prepare/present | 0.6 |
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Preview 2022 energy expenses workbook to assess how to prepare/present | 0.2 |
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Preview 2022 insurance analysis workbook to assess how to prepare/present | 0.3 |
| Hayes,Taylor | Manager | 21 Jul 2023 | External Audit Support | Review of previously filed Celsius S-1 FS disclosures to confirm whether accounting policy disclosures align with initial analysis performed by EY across leases, revenue recognition, and digital assets | 1.7 |
| Holliday,Lindsay R. | Executive Director | 21 Jul 2023 | External Audit Support | Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman | 0.4 |
| Lindeman,Ryan | Senior | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Lindeman,Ryan | Senior | 21 Jul 2023 | External Audit Support | Discuss revenue recognition for audit support and how we are building the workpapers EY Attendees: R. Gust, R. Lindeman, T. Hayes | 0.8 |
| Lindeman,Ryan | Senior | 21 Jul 2023 | External Audit Support | Built out cash reconciliation for Q1-Q4 2022 | 3.8 |
| Lipschutz,Jordan | Manager | 21 Jul 2023 | External Audit Support | Meeting to review external status report deck prior to J. Block (Celsius) review EY Attendees: J. Lipschutz, A. Gray, S. Riley | 0.9 |
| Lipschutz,Jordan | Manager | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Lipschutz,Jordan | Manager | 21 Jul 2023 | External Audit Support | Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley | 0.4 |
| Lipschutz,Jordan | Manager | 21 Jul 2023 | External Audit Support | Draft agenda / updates for finance standing meeting with Celsius | 2.1 |
| Lipschutz,Jordan | Manager | 21 Jul 2023 | External Audit Support | Draft status deck for review with J. Block (Celsius) regarding progress and risks / issues on the project deliverables | 3.3 |
| Lipschutz,Jordan | Manager | 21 Jul 2023 | External Audit Support | Update and load the latest open items tracker to SendSafely | 0.2 |
| MacIntosh,Paul | Parter/Principal | 21 Jul 2023 | External Audit Support | Executive review of 2022 debt workbook. | 1.2 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|------------------|------------------|------------------------|---|-------|
| MacIntosh,Paul | Parter/Principal | 21 Jul 2023 | External Audit Support | Executive review of 2022 leases workbook | 1.3 |
| Riley,Sean | Senior Manager | 21 Jul 2023 | External Audit Support | Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman | 0.4 |
| Riley,Sean | Senior Manager | 21 Jul 2023 | External Audit Support | Meeting to review external status report deck prior to J. Block (Celsius) review EY Attendees: J. Lipschutz, A. Gray, S. Riley | 0.9 |
| Riley,Sean | Senior Manager | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Riley,Sean | Senior Manager | 21 Jul 2023 | External Audit Support | Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley | 0.4 |
| Riley,Sean | Senior Manager | 21 Jul 2023 | External Audit Support | Secondary review of 2022 leases workbook (i.e., adoption of ASC 842 accounting guidance). | 2.8 |
| Riley,Sean | Senior Manager | 21 Jul 2023 | External Audit Support | Review of 2022 digital asset support provided by the client. | 1.2 |
| Simpson,Rhett | Senior | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Sun,Kaiyang | Senior Manager | 21 Jul 2023 | External Audit Support | Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman | 0.4 |
| Sun,Kaiyang | Senior Manager | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Sun,Kaiyang | Senior Manager | 21 Jul 2023 | External Audit Support | Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley | 0.4 |
| Sun,Kaiyang | Senior Manager | 21 Jul 2023 | External Audit Support | Researched bankruptcy guidance and considered impacts to audit readiness / financial statements work | 2.6 |
| Yoo,Patrick | Senior | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Yoo,Patrick | Senior | 21 Jul 2023 | External Audit Support | Preview 2022 impairment analysis workbook to assess how to prepare/present | 0.4 |
| Yoo,Patrick | Senior | 21 Jul 2023 | External Audit Support | Begin preparation of 2022 impairment analysis workbook | 3.7 |
| Yoo,Patrick | Senior | 21 Jul 2023 | External Audit Support | Preview 2022 energy expenses workbook to assess how to prepare/present | 0.7 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 21 Jul 2023 | External Audit Support | Preview 2022 insurance analysis workbook to assess how to prepare/present | 0.6 |
| Zaman,Sabina | Partner/Principal | 21 Jul 2023 | External Audit Support | Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman | 0.4 |
| Zaman,Sabina | Partner/Principal | 21 Jul 2023 | External Audit Support | Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley | 0.4 |
| Zaman,Sabina | Partner/Principal | 21 Jul 2023 | External Audit Support | Review status report deck prior to sharing with J. Block (Celsius) | 2.3 |
| Zimmer,Kristin | Manager | 21 Jul 2023 | External Audit Support | Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.6 |
| Granados,Dariana | Staff | 23 Jul 2023 | External Audit Support | Building ASC Topic 842 (Leases) analysis workbook for documentation of accounting roadmap, policy elections, and assessment of lease terms of the client's leasing population. (Day 1) | 2.6 |
| Shimoni,Avri | Senior Manager | 23 Jul 2023 | External Audit Support | Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors | 2.0 |
| Beattie,Steve | Partner/Principal | 24 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso | 0.5 |
| Caruso,Thierry | Partner/Principal | 24 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso | 0.5 |
| Caruso,Thierry | Partner/Principal | 24 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez | 0.6 |
| Dishman,Carly | Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes | 0.5 |
| Dishman,Carly | Manager | 24 Jul 2023 | External Audit Support | Review and finalize template for lease accounting matrix to document lease agreement terms and policy elections | 2.4 |
| Dishman,Carly | Manager | 24 Jul 2023 | External Audit Support | Document lease agreement terms for land leases (Rebel and Stiles) in the lease accounting matrix | 2.6 |
| Dishman,Carly | Manager | 24 Jul 2023 | External Audit Support | Gather questions for client related to land leases to discuss in bi-weekly meeting | 0.4 |
| Granados,Dariana | Staff | 24 Jul 2023 | External Audit Support | Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|--|-------|
| Granados,Dariana | Staff | 24 Jul 2023 | External Audit Support | Building Accounting Standards Codification (ASC) Topic 842 (Leases) analysis workbook for documentation of accounting roadmap, policy elections, and assessment of lease terms of the client's leasing population. (Day 2) | 1.6 |
| Granados,Dariana | Staff | 24 Jul 2023 | External Audit Support | Prepare supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (Day 3) | 4.7 |
| Granados,Dariana | Staff | 24 Jul 2023 | External Audit Support | Reviewing client's hosting arrangements for evaluation of embedded leases. (Day 1) | 1.8 |
| Gray,Amaya | Staff | 24 Jul 2023 | External Audit Support | Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Gray,Amaya | Staff | 24 Jul 2023 | External Audit Support | Adjusting weekly status report deck that will be presented to Celsius | 1.3 |
| Gust,Ryan Alexander | Senior | 24 Jul 2023 | External Audit Support | Review payroll workpaper and possible proposed journal entries (JE). EY Attendees: R. Gust, K. Sun, S. Riley | 0.5 |
| Gust,Ryan Alexander | Senior | 24 Jul 2023 | External Audit Support | Meeting to discuss the journal entries for payroll and finalization of the payroll file EY Attendees: R. Gust, S. Riley | 0.6 |
| Gust,Ryan Alexander | Senior | 24 Jul 2023 | External Audit Support | Continue to prepare payroll file based on discussion with management | 3.8 |
| Gust,Ryan Alexander | Senior | 24 Jul 2023 | External Audit Support | Review and finalize cash reconciliation workpaper | 0.7 |
| Gust,Ryan Alexander | Senior | 24 Jul 2023 | External Audit Support | Prepare Consolidated Proposed AJE file and populate with information from payroll | 0.4 |
| Hayes,Taylor | Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Hayes,Taylor | Manager | 24 Jul 2023 | External Audit Support | Review of trade tickets received to date related to FY22 disposition of BTC | 2.9 |
| Hayes,Taylor | Manager | 24 Jul 2023 | External Audit Support | Review of impairment calculations provided by Celsius related to FY22 digital assets | 3.7 |
| Hill,Jeffrey | Partner/Principal | 24 Jul 2023 | External Audit Support | Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Lindeman,Ryan | Senior | 24 Jul 2023 | External Audit Support | Built out other payables file | 1.9 |
| Lindeman,Ryan | Senior | 24 Jul 2023 | External Audit Support | Worked on tying support/details for Q1 for the other payables file | 2.1 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|------------------|------------------|------------------------|--|-------|
| Lindeman,Ryan | Senior | 24 Jul 2023 | External Audit Support | Worked on tying support/details for Q2 for the other payables file | 1.9 |
| Lindeman,Ryan | Senior | 24 Jul 2023 | External Audit Support | Built out revenue recognition workbook file | 1.7 |
| Lipschutz,Jordan | Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Lipschutz,Jordan | Manager | 24 Jul 2023 | External Audit Support | Updating status report for meeting with Celsius to discuss project status and risks/issues | 0.7 |
| Lipschutz,Jordan | Manager | 24 Jul 2023 | External Audit Support | Updating client meeting series cadence based on client feedback | 0.2 |
| MacIntosh,Paul | Parter/Principal | 24 Jul 2023 | External Audit Support | Executive review of FY 2022 payroll workbook | 0.8 |
| MacIntosh,Paul | Parter/Principal | 24 Jul 2023 | External Audit Support | Executive review of FY 2022 advanced payments workbook | 1.1 |
| MacIntosh,Paul | Parter/Principal | 24 Jul 2023 | External Audit Support | Executive review of FY 2022 other payables workbook | 1.2 |
| Mhana,Anas | Manager | 24 Jul 2023 | External Audit Support | Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors | 3.0 |
| Riley,Sean | Senior Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes | 0.5 |
| Riley,Sean | Senior Manager | 24 Jul 2023 | External Audit Support | Review payroll workpaper and possible proposed journal entries (JE). EY Attendees: R. Gust, K. Sun, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Riley,Sean | Senior Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss the journal entries for payroll and finalization of the payroll file EY Attendees: R. Gust, S. Riley | 0.6 |
| Riley,Sean | Senior Manager | 24 Jul 2023 | External Audit Support | Secondary review of FY 2022 payroll workbook. | 1.4 |
| Riley,Sean | Senior Manager | 24 Jul 2023 | External Audit Support | Secondary review of FY 2022 advanced payments workbook. | 2.7 |
| Riley,Sean | Senior Manager | 24 Jul 2023 | External Audit Support | Secondary review of FY 2022 other payables workbook. | 1.6 |
| Roth,Nico | Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|--|-------|
| Steger,Adam | Senior Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Sun,Kaiyang | Senior Manager | 24 Jul 2023 | External Audit Support | Review payroll workpaper and possible proposed journal entries (JE). EY Attendees: R. Gust, K. Sun, S. Riley | 0.5 |
| Sun,Kaiyang | Senior Manager | 24 Jul 2023 | External Audit Support | Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Yoo,Patrick | Senior | 24 Jul 2023 | External Audit Support | Review AP, accrued expenses, and other payables listings for vendors to potentially send vendor confirmations. | 0.9 |
| Yoo,Patrick | Senior | 24 Jul 2023 | External Audit Support | Prepare Q1 2022 impairment analysis calculation within revenue reconciliation workbook | 3.9 |
| Yoo,Patrick | Senior | 24 Jul 2023 | External Audit Support | Update FY 2022 revenue re-calc after meeting with Celsius team and begin to set up FY 2021 revenue re-calc workbook | 1.9 |
| Yoo,Patrick | Senior | 24 Jul 2023 | External Audit Support | Finish prepaid expenses workpaper (all 4 quarters in 2022) after final support provided | 0.4 |
| Yoo,Patrick | Senior | 24 Jul 2023 | External Audit Support | Finish other receivables workpaper (all 4 quarters in 2022) after final support provided | 0.3 |
| Yoo,Patrick | Senior | 24 Jul 2023 | External Audit Support | Finish prepaid hosting workpaper (all 4 quarters in 2022) after final support provided | 0.4 |
| Yoo,Patrick | Senior | 24 Jul 2023 | External Audit Support | Begin preparation of other payables reconciliation | 0.4 |
| Yoo,Patrick | Senior | 24 Jul 2023 | External Audit Support | Analyze all new uploaded client support and update open items tracker to reflect what's truly outstanding | 2.2 |
| Zaman,Sabina | Partner/Principal | 24 Jul 2023 | External Audit Support | Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Zaman,Sabina | Partner/Principal | 24 Jul 2023 | External Audit Support | Meeting with team to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso | 0.5 |
| Barda,Eli | Partner/Principal | 25 Jul 2023 | External Audit Support | Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors | 1.3 |
| Dishman,Carly | Manager | 25 Jul 2023 | External Audit Support | Review hosting arrangements for potential embedded leases (2/4 agreements, part 1) | 3.1 |
| Dishman,Carly | Manager | 25 Jul 2023 | External Audit Support | Review and revise 2021 lease calculation schedule for Argo finance lease part 1 | 1.3 |
| Dishman,Carly | Manager | 25 Jul 2023 | External Audit Support | Review and revise 2021 lease calculation schedule for Argo finance lease part 2 | 1.0 |
| Granados,Dariana | Staff | 25 Jul 2023 | External Audit Support | Reviewing client's hosting arrangements for evaluation of embedded leases. (Day 2) | 5.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|---|-------|
| Gray,Amaya | Staff | 25 Jul 2023 | External Audit Support | Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius) | 0.7 |
| Gray,Amaya | Staff | 25 Jul 2023 | External Audit Support | Updating project plan with items received from Celsius | 1.3 |
| Gust,Ryan Alexander | Senior | 25 Jul 2023 | External Audit Support | Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius) | 0.7 |
| Hayes,Taylor | Manager | 25 Jul 2023 | External Audit Support | Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius) | 0.7 |
| Hayes,Taylor | Manager | 25 Jul 2023 | External Audit Support | Call to regarding Celsius newly uploaded support for prepaids, fixed assets, revenue, etc) and discuss workings and findings from previous day prior to client call EY Attendees: T. Hayes, P. Yoo | 0.6 |
| Hayes,Taylor | Manager | 25 Jul 2023 | External Audit Support | Meeting to discuss accounting treatment for coupons/credits from Bitmain EY Attendees: A. Fuller, H. Martin, P. Yoo, S. Riley, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 25 Jul 2023 | External Audit Support | Update impairment calculations related to FY22 digital assets provided by client to correct errors | 2.8 |
| Hayes,Taylor | Manager | 25 Jul 2023 | External Audit Support | Vouching bank proceeds (external sales of BTC) within FY22 digital asset workbook | 1.6 |
| Hayes,Taylor | Manager | 25 Jul 2023 | External Audit Support | Research proceeds related to digital asset dispositions that were unable to vouch to bank proceeds | 2.2 |
| Helwing,Dan S. | Partner/Principal | 25 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez | 0.6 |
| Lindeman,Ryan | Senior | 25 Jul 2023 | External Audit Support | Worked on tying support/details for Q3 for the other payables file | 1.8 |
| Lindeman,Ryan | Senior | 25 Jul 2023 | External Audit Support | Worked on tying support/details for Q4 for the other payables file | 1.8 |
| Lindeman,Ryan | Senior | 25 Jul 2023 | External Audit Support | Clean up of file/summarizing questions for other payables file | 1.6 |
| Lindeman,Ryan | Senior | 25 Jul 2023 | External Audit Support | Prepare and set up accrued expenses file | 0.9 |
| Lipschutz,Jordan | Manager | 25 Jul 2023 | External Audit Support | Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius) | 0.7 |
| Lipschutz,Jordan | Manager | 25 Jul 2023 | External Audit Support | Email correspondence with Celsius regarding open document request items | 0.2 |
| Lipschutz,Jordan | Manager | 25 Jul 2023 | External Audit Support | Email correspondence with Celsius regarding updated open items tracker uploaded to SendSafely | 0.3 |
| Riley,Sean | Senior Manager | 25 Jul 2023 | External Audit Support | Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius) | 0.7 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Riley,Sean | Senior Manager | 25 Jul 2023 | External Audit Support | Meeting to discuss accounting treatment for coupons/credits from Bitmain EY Attendees: A. Fuller, H. Martin, P. Yoo, S. Riley, T. Hayes | 0.3 |
| Riley,Sean | Senior Manager | 25 Jul 2023 | External Audit Support | Review of adjusting journal entries for payroll. | 0.8 |
| Riley,Sean | Senior Manager | 25 Jul 2023 | External Audit Support | Secondary review of FY 2022 cash reconciliation. | 2.3 |
| Riley,Sean | Senior Manager | 25 Jul 2023 | External Audit Support | Review of 2022 prepaid hosting cost analysis. | 2.8 |
| Riley,Sean | Senior Manager | 25 Jul 2023 | External Audit Support | Review of FY 2022 accrued expenses workbook. | 2.9 |
| Sun,Kaiyang | Senior Manager | 25 Jul 2023 | External Audit Support | Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius) | 0.7 |
| Yoo,Patrick | Senior | 25 Jul 2023 | External Audit Support | Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius) | 0.7 |
| Yoo,Patrick | Senior | 25 Jul 2023 | External Audit Support | Call to regarding Celsius newly uploaded support for prepaids, fixed assets, revenue, etc) and discuss workings and findings from previous day prior to client call EY Attendees: T. Hayes, P. Yoo | 0.6 |
| Yoo,Patrick | Senior | 25 Jul 2023 | External Audit Support | Meeting to discuss accounting treatment for coupons/credits from Bitmain EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Yoo,Patrick | Senior | 25 Jul 2023 | External Audit Support | Adjust Q2 and Q3 2022 fixed asset roll forward schedules after finding out more details about fixed asset disposal from client | 1.2 |
| Yoo,Patrick | Senior | 25 Jul 2023 | External Audit Support | Prepare 2021 revenue re-calculation workbook | 3.9 |
| Yoo,Patrick | Senior | 25 Jul 2023 | External Audit Support | Begin to analyze 2021 impairment of revenue | 1.1 |
| Yoo,Patrick | Senior | 25 Jul 2023 | External Audit Support | Summarize all proposed adjusting journal entries to date in summary file to eventually send to client | 1.2 |
| Zaman,Sabina | Partner/Principal | 25 Jul 2023 | External Audit Support | Review of status report deck to be shared in meeting with J. Block (Celsius) following the weekend | 2.1 |
| Barda,Eli | Partner/Principal | 26 Jul 2023 | External Audit Support | Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley | 0.5 |
| Deravin,Susan | Senior Manager | 26 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez | 0.6 |
| Dishman,Carly | Manager | 26 Jul 2023 | External Audit Support | Review hosting arrangements for potential embedded leases (2/4 agreements, part 2) | 2.8 |
| Dishman,Carly | Manager | 26 Jul 2023 | External Audit Support | Review lease disclosure schedules for 2021 and 2022 footnotes; gather questions to discuss with client regarding the IBR, disclosures, and policy elections related to disclosures | 3.6 |
| Granados,Dariana | Staff | 26 Jul 2023 | External Audit Support | Reviewing client's hosting arrangements for evaluation of embedded leases. (Day 3) | 3.3 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|---|-------|
| Gray,Amaya | Staff | 26 Jul 2023 | External Audit Support | Call with Israel and US EY leadership to discuss project status reports with regards to regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley | 0.5 |
| Gust,Ryan Alexander | Senior | 26 Jul 2023 | External Audit Support | Meeting to discuss the payroll workpaper in preparation for meeting with client EY Attendees: R. Gust, K. Sun | 0.3 |
| Gust,Ryan Alexander | Senior | 26 Jul 2023 | External Audit Support | Meeting to discuss payroll AJEs after meeting with client EY Attendees: R. Gust, K. Sun | 0.5 |
| Gust,Ryan Alexander | Senior | 26 Jul 2023 | External Audit Support | Meeting to discuss the payroll meeting held with the client and review notes left by M. Quinn EY Attendees: S. Riley, R. Gust | 0.5 |
| Gust,Ryan Alexander | Senior | 26 Jul 2023 | External Audit Support | Finalize payroll AJEs and the payroll workpaper | 1.3 |
| Hayes,Taylor | Manager | 26 Jul 2023 | External Audit Support | Meeting to discuss current status/progress on all workpapers prepared to date, and move forward on how to present workpapers to the client. EY Attendees: S. Riley, P. Yoo, T. Hayes | 1.1 |
| Hill,Jeffrey | Partner/Principal | 26 Jul 2023 | External Audit Support | Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley | 0.5 |
| Lindeman,Ryan | Senior | 26 Jul 2023 | External Audit Support | Worked on tying support/details for Q1 for the accrued expenses file | 2.4 |
| Lindeman,Ryan | Senior | 26 Jul 2023 | External Audit Support | Worked on tying support/details for Q2 for the accrued expenses file | 2.6 |
| Lindeman,Ryan | Senior | 26 Jul 2023 | External Audit Support | Worked on tying support/details for Q3 for the accrued expenses file | 2.3 |
| Lipschutz,Jordan | Manager | 26 Jul 2023 | External Audit Support | Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley | 0.5 |
| Lipschutz,Jordan | Manager | 26 Jul 2023 | External Audit Support | Meeting with J. Block (Celsius) to discuss project status and client feedback to EY regarding draft deliverables. | 0.2 |
| Lipschutz,Jordan | Manager | 26 Jul 2023 | External Audit Support | Email correspondence with J. Block (Celsius) regarding feedback received on draft deliverables. | 0.3 |
| Lipschutz,Jordan | Manager | 26 Jul 2023 | External Audit Support | Calculate client fees incurred to-date, with breakouts by workstream and by level | 2.1 |
| Lipschutz,Jordan | Manager | 26 Jul 2023 | External Audit Support | Summarize the client fees incurred to-date and mapping back to draft deliverables and project work completed | 0.6 |
| MacIntosh,Paul | Parter/Principal | 26 Jul 2023 | External Audit Support | Executive review of adjusting journal entries for payroll | 0.4 |
| MacIntosh,Paul | Parter/Principal | 26 Jul 2023 | External Audit Support | Executive review of FY 2022 cash reconciliation | 0.7 |
| Riley,Sean | Senior Manager | 26 Jul 2023 | External Audit Support | Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 26 Jul 2023 | External Audit Support | Meeting to discuss the payroll meeting held with the client and review notes left by M. Quinn EY Attendees: S. Riley, R. Gust | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|------------------------|--|-------|
| Riley,Sean | Senior Manager | 26 Jul 2023 | External Audit Support | Meeting to discuss current status/progress on all workpapers prepared to date, and move forward on how to present workpapers to the client. EY Attendees: S. Riley, P. Yoo, T. Hayes | 1.1 |
| Riley,Sean | Senior Manager | 26 Jul 2023 | External Audit Support | Review of adjusting journal entries for legal accruals. | 1.4 |
| Riley,Sean | Senior Manager | 26 Jul 2023 | External Audit Support | Review of adjusting journal entries for deferred IPO costs. | 1.7 |
| Riley,Sean | Senior Manager | 26 Jul 2023 | External Audit Support | Review of adjusting journal entries for energy costs. | 1.6 |
| Shimoni,Avri | Senior Manager | 26 Jul 2023 | External Audit Support | Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley | 0.5 |
| Sun,Kaiyang | Senior Manager | 26 Jul 2023 | External Audit Support | Meeting to discuss the payroll workpaper in preparation for meeting with client EY Attendees: R. Gust, K. Sun | 0.3 |
| Sun,Kaiyang | Senior Manager | 26 Jul 2023 | External Audit Support | Meeting to discuss payroll AJEs after meeting with client EY Attendees: R. Gust, K. Sun | 0.5 |
| Sun,Kaiyang | Senior Manager | 26 Jul 2023 | External Audit Support | Reviewed payroll AJEs to address client questions | 0.8 |
| Yoo,Patrick | Senior | 26 Jul 2023 | External Audit Support | Meeting to discuss current status/progress on all workpapers prepared to date, and move forward on how to present workpapers to the client. EY Attendees: S. Riley, P. Yoo, T. Hayes | 1.1 |
| Yoo,Patrick | Senior | 26 Jul 2023 | External Audit Support | Continue preparation of 2021 revenue re-calculation workbook | 1.6 |
| Yoo,Patrick | Senior | 26 Jul 2023 | External Audit Support | Review GL details for cash payments made for lease agreements | 1.2 |
| Yoo,Patrick | Senior | 26 Jul 2023 | External Audit Support | Review prepaid expense and prepaid hosting service schedules to assess whether or not Team can tie out expense movement for insurance, energy, and hosting services | 2.4 |
| Yoo,Patrick | Senior | 26 Jul 2023 | External Audit Support | Review agreements tied to mining equipment purchases to better understand miner locations | 0.7 |
| Yoo,Patrick | Senior | 26 Jul 2023 | External Audit Support | Review 2022 trade tickets support uploaded to SendSafely as part of 2022 revenue impairment analysis | 1.4 |
| Zaman,Sabina | Partner/Principal | 26 Jul 2023 | External Audit Support | Review of status report deck involving external status update prior to presenting to team during status update meeting | 3.1 |
| Beattie,Steve | Partner/Principal | 27 Jul 2023 | External Audit Support | Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz | 1.0 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|---|-------|
| Dishman,Carly | Manager | 27 Jul 2023 | External Audit Support | Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius) | 0.6 |
| Dishman,Carly | Manager | 27 Jul 2023 | External Audit Support | Review land acquisition reconciliation schedule provided by the client related to construction in LOIs with PPM | 1.1 |
| Dishman,Carly | Manager | 27 Jul 2023 | External Audit Support | Review additional support provided by client related to construction LOIs: Stiles, Rebel, Garden City, and East Stiles to assess impact on 2021 and 2022 financials | 3.2 |
| Gray,Amaya | Staff | 27 Jul 2023 | External Audit Support | Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley | 0.7 |
| Gray,Amaya | Staff | 27 Jul 2023 | External Audit Support | Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius) | 0.6 |
| Gust,Ryan Alexander | Senior | 27 Jul 2023 | External Audit Support | Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius) | 0.6 |
| Gust,Ryan Alexander | Senior | 27 Jul 2023 | External Audit Support | Discussion with R. Lindeman, R. Gust (EY) regarding content and structure of the accrued expenses workbook | 0.3 |
| Gust,Ryan Alexander | Senior | 27 Jul 2023 | External Audit Support | Update the payroll entries in the proposed AJE file | 0.4 |
| Harvey,Elizabeth | Partner/Principal | 27 Jul 2023 | External Audit Support | Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz | 1.0 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Hayes,Taylor | Manager | 27 Jul 2023 | External Audit Support | Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius) | 0.6 |
| Hayes,Taylor | Manager | 27 Jul 2023 | External Audit Support | To discuss revenue schedule and revenue impairment schedules, including open items and observations of client calculation. EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.1 |
| Hayes,Taylor | Manager | 27 Jul 2023 | External Audit Support | Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley, C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on. | 0.5 |
| Hayes,Taylor | Manager | 27 Jul 2023 | External Audit Support | Review of updated advanced payments and prepaids workbooks based on discussions with client | 1.1 |
| Hayes,Taylor | Manager | 27 Jul 2023 | External Audit Support | Research related to PPA derivative presentation on the balance sheet to understand whether Celsius is able to net against the related cost basis asset | 1.3 |
| Hayes,Taylor | Manager | 27 Jul 2023 | External Audit Support | Calculation of BTC roll forward as it related to period over period changes in BTC balances | 1.8 |
| Hayes,Taylor | Manager | 27 Jul 2023 | External Audit Support | Review of fixed assets workbook following updates made from client conversation | 0.6 |
| Hill,Jeffrey | Partner/Principal | 27 Jul 2023 | External Audit Support | Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz | 1.0 |
| Lindeman,Ryan | Senior | 27 Jul 2023 | External Audit Support | Discussion with R. Lindeman, R. Gust (EY) regarding content and structure of the accrued expenses workbook | 0.3 |
| Lindeman,Ryan | Senior | 27 Jul 2023 | External Audit Support | Worked on tying support/details for Q4 for the accrued expenses file | 2.2 |
| Lindeman,Ryan | Senior | 27 Jul 2023 | External Audit Support | Clean up of file/summarizing questions for accrued expenses file | 1.9 |
| Lindeman,Ryan | Senior | 27 Jul 2023 | External Audit Support | Setting up and gathering support for related party account files | 2.1 |
| Lipschutz,Jordan | Manager | 27 Jul 2023 | External Audit Support | Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley | 0.7 |
| Lipschutz,Jordan | Manager | 27 Jul 2023 | External Audit Support | Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz | 1.0 |
| Lipschutz,Jordan | Manager | 27 Jul 2023 | External Audit Support | Prepare summary of project status and fees incurred to-date | 1.8 |
| Lipschutz,Jordan | Manager | 27 Jul 2023 | External Audit Support | Email correspondence regarding updates to draft reconciliations | 0.2 |
| MacIntosh,Paul | Parter/Principal | 27 Jul 2023 | External Audit Support | Executive review of FY 2022 accrued expenses workbook | 0.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|------------------|------------------|------------------------|---|-------|
| MacIntosh,Paul | Parter/Principal | 27 Jul 2023 | External Audit Support | Executive review of adjusting journal entries for legal accruals | 0.6 |
| Riley,Sean | Senior Manager | 27 Jul 2023 | External Audit Support | Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley | 0.7 |
| Riley,Sean | Senior Manager | 27 Jul 2023 | External Audit Support | Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius) | 0.6 |
| Riley,Sean | Senior Manager | 27 Jul 2023 | External Audit Support | Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz | 1.0 |
| Riley,Sean | Senior Manager | 27 Jul 2023 | External Audit Support | To discuss revenue schedule and revenue impairment schedules, including open items and observations of client calculation. EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.1 |
| Riley,Sean | Senior Manager | 27 Jul 2023 | External Audit Support | Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley, C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on. | 0.5 |
| Riley,Sean | Senior Manager | 27 Jul 2023 | External Audit Support | Secondary review of revenue calculations and workbook. | 2.4 |
| Riley,Sean | Senior Manager | 27 Jul 2023 | External Audit Support | Secondary review of digital asset calculations and workbook. | 1.8 |
| Riley,Sean | Senior Manager | 27 Jul 2023 | External Audit Support | Secondary review of impairment calculations. | 1.1 |
| Shimoni,Avri | Senior Manager | 27 Jul 2023 | External Audit Support | Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz | 1.0 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|-------------------|------------------|------------------------|---|-------|
| Sun,Kaiyang | Senior Manager | 27 Jul 2023 | External Audit Support | Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius) | 0.6 |
| Sun,Kaiyang | Senior Manager | 27 Jul 2023 | External Audit Support | Reviewed intercompany loan agreements for disclosure purposes | 2.4 |
| Sun,Kaiyang | Senior Manager | 27 Jul 2023 | External Audit Support | Reviewed 2022 advance payment reconciliations | 3.2 |
| Sun,Kaiyang | Senior Manager | 27 Jul 2023 | External Audit Support | Reviewed 2021 purchase agreements and invoices for advance payments | 2.1 |
| Sun,Kaiyang | Senior Manager | 27 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez | 0.6 |
| Yoo,Patrick | Senior | 27 Jul 2023 | External Audit Support | To discuss revenue schedule and revenue impairment schedules, including open items and observations of client calculation. EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.1 |
| Yoo,Patrick | Senior | 27 Jul 2023 | External Audit Support | Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley, C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on. | 0.5 |
| Yoo,Patrick | Senior | 27 Jul 2023 | External Audit Support | Address secondary partner review comments related to fixed asset workpapers | 0.9 |
| Yoo,Patrick | Senior | 27 Jul 2023 | External Audit Support | Update advanced payments workpaper after receiving additional JE and email support | 1.2 |
| Yoo,Patrick | Senior | 27 Jul 2023 | External Audit Support | Review all 4 2022 quarterly reconciliations for GL #219001 | 0.9 |
| Yoo,Patrick | Senior | 27 Jul 2023 | External Audit Support | Review all 4 2022 quarterly reconciliations for GL #219004 | 1.1 |
| Yoo,Patrick | Senior | 27 Jul 2023 | External Audit Support | Review all 4 2022 quarterly reconciliations for GL #219006 | 1.1 |
| Yoo,Patrick | Senior | 27 Jul 2023 | External Audit Support | Review open items list to Celsius, update for any new items uploaded to SendSafely, add any new inquiries | 0.8 |
| Zaman,Sabina | Partner/Principal | 27 Jul 2023 | External Audit Support | Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley | 0.7 |
| Zaman,Sabina | Partner/Principal | 27 Jul 2023 | External Audit Support | Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius) | 0.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|--|-------|
| Zaman,Sabina | Partner/Principal | 27 Jul 2023 | External Audit Support | Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz | 1.0 |
| Dishman,Carly | Manager | 28 Jul 2023 | External Audit Support | Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on. | 0.5 |
| Dishman,Carly | Manager | 28 Jul 2023 | External Audit Support | Draft disclosure language for recent accounting pronouncements and lease footnote (part I) | 2.9 |
| Dishman,Carly | Manager | 28 Jul 2023 | External Audit Support | Assess fact pattern for construction in progress for mining sites and research lessee involvement in asset construction guidance under ASC 840 | 1.3 |
| Granados,Dariana | Staff | 28 Jul 2023 | External Audit Support | Meeting to discuss feedback from client on the East Stiles and Garden City sites and whether they represent leases. Team discussed follow-up requests for client. EY Attendees: D. Granados, C. Dishman, T. Hayes | 0.5 |
| Granados,Dariana | Staff | 28 Jul 2023 | External Audit Support | Reviewing monthly royalty files from PPM for determination of Rebel lease variable payments. (Day 1) | 0.6 |
| Gray,Amaya | Staff | 28 Jul 2023 | External Audit Support | Meeting to review and update status report deck prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman | 0.8 |
| Gray,Amaya | Staff | 28 Jul 2023 | External Audit Support | Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman. | 0.2 |
| Gray,Amaya | Staff | 28 Jul 2023 | External Audit Support | Meeting to review status report deck and make adjustments as needed prior to presenting data to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley | 1.1 |
| Gray,Amaya | Staff | 28 Jul 2023 | External Audit Support | Updating status report deck to prepare for status report call with Celsius | 1.3 |
| Gust,Ryan Alexander | Senior | 28 Jul 2023 | External Audit Support | Update debt workpaper based on decisions made by management | 0.7 |
| Gust,Ryan Alexander | Senior | 28 Jul 2023 | External Audit Support | Prepare and review the advanced payment workpaper for 2021 | 3.6 |
| Gust,Ryan Alexander | Senior | 28 Jul 2023 | External Audit Support | Update the advanced payment workpaper and locate differences and outstanding items | 1.9 |
| Hayes,Taylor | Manager | 28 Jul 2023 | External Audit Support | Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes, R. Gust. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius) | 2.4 |
| Hayes,Taylor | Manager | 28 Jul 2023 | External Audit Support | Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman | 0.2 |
| Hayes,Taylor | Manager | 28 Jul 2023 | External Audit Support | Discussed progress of workpapers after client call and plans over weekend to prepare additional schedules. EY Attendees: P. Yoo, R. Lindeman, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 28 Jul 2023 | External Audit Support | Review of additional trade tickets received from client for digital assets workbook | 1.1 |
| Hayes,Taylor | Manager | 28 Jul 2023 | External Audit Support | Review of FY21 digital assets workbook provided by client | 2.2 |
| Hayes,Taylor | Manager | 28 Jul 2023 | External Audit Support | Review / vouching of digital asset sales during FY21 within Celsius provided revenue workbook | 1.2 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|------------------|------------------|------------------------|---|-------|
| Lindeman,Ryan | Senior | 28 Jul 2023 | External Audit Support | Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on. | 0.5 |
| Lindeman,Ryan | Senior | 28 Jul 2023 | External Audit Support | Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius) | 2.4 |
| Lindeman,Ryan | Senior | 28 Jul 2023 | External Audit Support | Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman | 0.2 |
| Lindeman,Ryan | Senior | 28 Jul 2023 | External Audit Support | Discussed progress of workpapers after client call and plans over weekend to prepare additional schedules. EY Attendees: P. Yoo, R. Lindeman, T. Hayes | 0.3 |
| Lindeman,Ryan | Senior | 28 Jul 2023 | External Audit Support | Addressing review comments/finalizing accrued expenses file | 3.9 |
| Lipschutz,Jordan | Manager | 28 Jul 2023 | External Audit Support | Meeting to review and update status report deck prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman | 0.8 |
| Lipschutz,Jordan | Manager | 28 Jul 2023 | External Audit Support | Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman | 0.2 |
| Lipschutz,Jordan | Manager | 28 Jul 2023 | External Audit Support | Meeting to review status report deck and make adjustments as needed prior to presenting data to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley | 1.1 |
| Lipschutz,Jordan | Manager | 28 Jul 2023 | External Audit Support | Draft project status deck with status, updates, risks/issues, and actions by workstream | 2.9 |
| Lipschutz,Jordan | Manager | 28 Jul 2023 | External Audit Support | Draft profession fee summary by month and by matter code for J. Block (Celsius) to review | 2.6 |
| MacIntosh,Paul | Parter/Principal | 28 Jul 2023 | External Audit Support | Executive review of adjusting journal entries for deferred IPO costs | 0.8 |
| MacIntosh,Paul | Parter/Principal | 28 Jul 2023 | External Audit Support | Executive review of adjusting journal entries for energy costs | 0.4 |
| MacIntosh,Paul | Parter/Principal | 28 Jul 2023 | External Audit Support | Executive review of revenue calculations and workbook | 0.7 |
| MacIntosh,Paul | Parter/Principal | 28 Jul 2023 | External Audit Support | Executive review of digital asset calculations and workbook | 0.9 |
| MacIntosh,Paul | Parter/Principal | 28 Jul 2023 | External Audit Support | Executive review of impairment calculations | 0.7 |
| MacIntosh,Paul | Parter/Principal | 28 Jul 2023 | External Audit Support | Executive review of fixed asset workbook updates | 0.8 |
| MacIntosh,Paul | Parter/Principal | 28 Jul 2023 | External Audit Support | Executive review of other payables workbook update | 1.3 |
| MacIntosh,Paul | Parter/Principal | 28 Jul 2023 | External Audit Support | Executive review of updates to adjusting journal entries workbook | 0.4 |
| Riley,Sean | Senior Manager | 28 Jul 2023 | External Audit Support | Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes, R. Gust. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius) | 2.4 |
| Riley,Sean | Senior Manager | 28 Jul 2023 | External Audit Support | Meeting to review status report deck and make adjustments as needed prior to presenting data to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley | 1.1 |
| Riley,Sean | Senior Manager | 28 Jul 2023 | External Audit Support | Review of project plan to provide project status update to Client. | 0.9 |
| Riley,Sean | Senior Manager | 28 Jul 2023 | External Audit Support | Secondary review of fixed asset workbook updates. | 1.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|--------------------|------------------|------------------------|--|-------|
| Riley,Sean | Senior Manager | 28 Jul 2023 | External Audit Support | Review of other payables workbook updates. | 1.2 |
| Riley,Sean | Senior Manager | 28 Jul 2023 | External Audit Support | Review of client provided related party support. | 0.8 |
| Riley,Sean | Senior Manager | 28 Jul 2023 | External Audit Support | Review of updates to adjusting journal entries workbook. | 1.3 |
| Riley,Sean | Senior Manager | 28 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez | 0.6 |
| Sun,Kaiyang | Senior Manager | 28 Jul 2023 | External Audit Support | Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman | 0.2 |
| Yoo,Patrick | Senior | 28 Jul 2023 | External Audit Support | Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius) | 2.4 |
| Yoo,Patrick | Senior | 28 Jul 2023 | External Audit Support | Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman | 0.2 |
| Yoo,Patrick | Senior | 28 Jul 2023 | External Audit Support | Discussed progress of workpapers after client call and plans over weekend to prepare additional schedules. EY Attendees: P. Yoo, R. Lindeman, T. Hayes | 0.3 |
| Yoo,Patrick | Senior | 28 Jul 2023 | External Audit Support | Analyze advanced payments workbook/support for shipping cost additions and transfers | 0.9 |
| Yoo,Patrick | Senior | 28 Jul 2023 | External Audit Support | Continue to analyze related parties workbooks for FY 2022 | 1.2 |
| Yoo,Patrick | Senior | 28 Jul 2023 | External Audit Support | Assist in updating status slide deck for regularly recurring status meetings | 0.9 |
| Zaman,Sabina | Partner/Principal | 28 Jul 2023 | External Audit Support | Meeting to review and update status report deck prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman | 0.8 |
| Zaman,Sabina | Partner/Principal | 28 Jul 2023 | External Audit Support | Meeting to discuss open action items with J. Block (Celsius). EY Attendees: S. Zaman. Other Attendees: J. Block (Celsius) | 0.3 |
| Zaman,Sabina | Partner/Principal | 28 Jul 2023 | External Audit Support | Executive review of status report deck to be shared in meeting with J. Block (Celsius) following the weekend | 2.2 |
| Gust,Ryan Alexander | Senior | 29 Jul 2023 | External Audit Support | Reviewed and continued to make updates to the advanced payment workpaper | 1.2 |
| Gust,Ryan Alexander | Senior | 29 Jul 2023 | External Audit Support | Prepared reconciliation summary and reviewed client support for advanced payments | 1.1 |
| Horn,David | Executive Director | 29 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez | 0.6 |
| Lindeman,Ryan | Senior | 29 Jul 2023 | External Audit Support | Compile data from trade tickets for revenue recognition | 1.5 |
| Lindeman,Ryan | Senior | 29 Jul 2023 | External Audit Support | Prepare adjusting journal entries for accrued expenses | 1.4 |
| Lipschutz,Jordan | Manager | 29 Jul 2023 | External Audit Support | Updating client status deck for J. Block (Celsius) with a summary of workstream status, progress to-date, risks/issues | 3.9 |
| Yoo,Patrick | Senior | 29 Jul 2023 | External Audit Support | Finished FY 2021 revenue re-calculation | 1.9 |
| Yoo,Patrick | Senior | 29 Jul 2023 | External Audit Support | Updated master proposed adjustment listing for prepaids, prepaid hosting, other receivable, and other areas worked on to date | 0.9 |
| Yoo,Patrick | Senior | 29 Jul 2023 | External Audit Support | Clear secondary partner review comments related to prepaid expenses, prepaid hosting, and other receivables | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 29 Jul 2023 | External Audit Support | Analyze Core-related estimated usage prepayment FY 2022 activity to better understand methodology | 0.8 |
| Zaman,Sabina | Partner/Principal | 29 Jul 2023 | External Audit Support | Review status deck prior to presenting to Celsius | 0.5 |
| Gust,Ryan Alexander | Senior | 30 Jul 2023 | External Audit Support | Meeting to discuss bonus expense in payroll, outstanding debt items, and advanced payments EY Attendees: R. Gust, S. Riley | 0.7 |
| Riley,Sean | Senior Manager | 30 Jul 2023 | External Audit Support | Meeting to discuss bonus expense in payroll, outstanding debt items, and advanced payments EY Attendees: R. Gust, S. Riley | 0.7 |
| Riley,Sean | Senior Manager | 30 Jul 2023 | External Audit Support | Review of digital asset disposition support provided by the Client. | 0.6 |
| Suarez,Ben R. | Senior Manager | 30 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez | 0.6 |
| Barda,Eli | Partner/Principal | 31 Jul 2023 | External Audit Support | Clearing with Professional Practice Department sharing audit results presentations with new management of the Company | 0.8 |
| Barda,Eli | Partner/Principal | 31 Jul 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill | 0.5 |
| Barda,Eli | Partner/Principal | 31 Jul 2023 | External Audit Support | Clearing with Professional Practice Department sharing audit results presentations with new management of the Company | 1.1 |
| Beattie,Steve | Partner/Principal | 31 Jul 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill | 0.5 |
| Dishman,Carly | Manager | 31 Jul 2023 | External Audit Support | Analyze fact pattern for potential 2021 leases and construction in progress | 3.4 |
| Dishman,Carly | Manager | 31 Jul 2023 | External Audit Support | Draft and revise language for leases recent accounting pronouncements footnote and leases disclosure | 2.1 |
| Gray,Amaya | Staff | 31 Jul 2023 | External Audit Support | Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius) | 0.3 |
| Gray,Amaya | Staff | 31 Jul 2023 | External Audit Support | Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes | 1.3 |
| Gust,Ryan Alexander | Senior | 31 Jul 2023 | External Audit Support | Meeting to discuss finalization of payroll and debt workbooks EY Attendees: R. Gust, S. Riley | 0.2 |
| Gust,Ryan Alexander | Senior | 31 Jul 2023 | External Audit Support | Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 1.1 |
| Gust,Ryan Alexander | Senior | 31 Jul 2023 | External Audit Support | Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes | 1.3 |
| Gust,Ryan Alexander | Senior | 31 Jul 2023 | External Audit Support | Finalize debt workbook based on client discussions and newly provided information | 1.8 |
| Gust,Ryan Alexander | Senior | 31 Jul 2023 | External Audit Support | Review and update advanced payments workbook by creating roll forward schedule that ties to the GL and TB | 3.2 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|-------------------|------------------|------------------------|--|-------|
| Gust,Ryan Alexander | Senior | 31 Jul 2023 | External Audit Support | Review and update the advanced payments workbook by tracing payments to the bank statements and revolving credit agreements | 1.1 |
| Gust,Ryan Alexander | Senior | 31 Jul 2023 | External Audit Support | Finalize payroll workbook and Journal Entries based on discussion with client | 1.6 |
| Hayes,Taylor | Manager | 31 Jul 2023 | External Audit Support | Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius) | 0.3 |
| Hayes,Taylor | Manager | 31 Jul 2023 | External Audit Support | Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 1.1 |
| Hayes,Taylor | Manager | 31 Jul 2023 | External Audit Support | Discussion of appropriate balance sheet presentation of derivative stemming from power purchase agreement EY Attendees: S. Riley, G. Hecht, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 31 Jul 2023 | External Audit Support | SQR Review of Revenue, Digital Assets, and Impairment Workbook for FY22 EY Attendees: S. Zaman, S. Riley, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 31 Jul 2023 | External Audit Support | Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes | 1.3 |
| Hayes,Taylor | Manager | 31 Jul 2023 | External Audit Support | vouching repayments of batch loan to Celsius network against digital asset dispositions during FY21 | 1.4 |
| Hayes,Taylor | Manager | 31 Jul 2023 | External Audit Support | Vouching of btc loan repayments in btc to fireblocks wallet (3 wallets during FY21) to confirm disposition of btc | 2.4 |
| Hayes,Taylor | Manager | 31 Jul 2023 | External Audit Support | Drafting open items for trade tickets unable to vouch for FY21 | 0.4 |
| Hayes,Taylor | Manager | 31 Jul 2023 | External Audit Support | Drafting open items for trade tickets unable to vouch for FY22 | 0.1 |
| Hill,Jeffrey | Partner/Principal | 31 Jul 2023 | External Audit Support | Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius) | 0.3 |
| Hill,Jeffrey | Partner/Principal | 31 Jul 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill | 0.5 |
| Lindeman,Ryan | Senior | 31 Jul 2023 | External Audit Support | Met to discuss details of prepaid expenses and the connection to accruals EY Attendees: R. Lindeman, S. Riley, P. Yoo, T. Hayes, R. Gust | 0.8 |
| Lindeman,Ryan | Senior | 31 Jul 2023 | External Audit Support | Clearing review comments on other payables | 1.6 |
| Lindeman,Ryan | Senior | 31 Jul 2023 | External Audit Support | Clearing review comments on accrued expenses | 3.3 |
| Lindeman,Ryan | Senior | 31 Jul 2023 | External Audit Support | Gathering support for advanced payments | 0.9 |
| Lindeman,Ryan | Senior | 31 Jul 2023 | External Audit Support | Placeholder for client meeting- discussing other payables and accrued expenses among other workbooks | 1.2 |
| Lipschutz,Jordan | Manager | 31 Jul 2023 | External Audit Support | Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius) | 0.3 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|------------------|------------------|------------------------|--|-------|
| Lipschutz,Jordan | Manager | 31 Jul 2023 | External Audit Support | Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes | 1.3 |
| Lipschutz,Jordan | Manager | 31 Jul 2023 | External Audit Support | Updating the client status deck per client feedback on workstream status and next steps | 3.4 |
| Lipschutz,Jordan | Manager | 31 Jul 2023 | External Audit Support | Updating fee breakdowns with actual and forecasted fees vs. budgeted fees, per client feedback | 3.1 |
| MacIntosh,Paul | Parter/Principal | 31 Jul 2023 | External Audit Support | Executive review of 2022 advanced payments workbook | 0.8 |
| MacIntosh,Paul | Parter/Principal | 31 Jul 2023 | External Audit Support | Executive review of 2022 debt workbook | 1.2 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius) | 0.3 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Met to discuss details of prepaid expenses and the connection to accruals EY Attendees: R. Lindeman, S. Riley, P. Yoo | 0.8 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Meeting to discuss finalization of payroll and debt workbooks EY Attendees: R. Gust, S. Riley | 0.2 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 1.1 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Discussion of appropriate balance sheet presentation of derivative stemming from power purchase agreement EY Attendees: S. Riley, G. Hecht, T. Hayes | 0.4 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | SQR Review of Revenue, Digital Assets, and Impairment Workbook for FY22 EY Attendees: S. Zaman, S. Riley, T. Hayes | 0.6 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes | 1.3 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Secondary review of 2022 advanced payments workbook. | 1.8 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Secondary review of 2022 debt workbook. | 1.3 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Review of 2022 debt repayment details provided by the Client. | 0.9 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Review of power purchase arrangements relevant to 2022. | 0.6 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Review of reconciling items between advanced payments and fixed assets for 2022. | 1.1 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso | 0.5 |
| Shimoni,Avri | Senior Manager | 31 Jul 2023 | External Audit Support | Clearing with Professional Practice Department sharing audit results presentations with new management of the Company | 0.3 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|--------------------|------------------|------------------------|--|-------|
| Steger,Adam | Senior Manager | 31 Jul 2023 | External Audit Support | Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius) | 0.3 |
| Sun,Kaiyang | Senior Manager | 31 Jul 2023 | External Audit Support | Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius) | 0.3 |
| Yoo,Patrick | Senior | 31 Jul 2023 | External Audit Support | Met to discuss details of prepaid expenses and the connection to accruals EY Attendees: R. Lindeman, S. Riley, P. Yoo | 0.8 |
| Yoo,Patrick | Senior | 31 Jul 2023 | External Audit Support | Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 1.1 |
| Yoo,Patrick | Senior | 31 Jul 2023 | External Audit Support | Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes | 1.3 |
| Yoo,Patrick | Senior | 31 Jul 2023 | External Audit Support | Review new client support provided for FY 2022 advanced payments and update workbook for newly provided responses | 1.6 |
| Yoo,Patrick | Senior | 31 Jul 2023 | External Audit Support | Review new client support provided for Q1 2022 fixed asset roll forward and update workbook for newly provided responses | 0.7 |
| Yoo,Patrick | Senior | 31 Jul 2023 | External Audit Support | Review new client support provided for Q2 2022 fixed asset roll forward and update workbook for newly provided responses | 0.8 |
| Yoo,Patrick | Senior | 31 Jul 2023 | External Audit Support | Review new client support provided for Q3 2022 fixed asset roll forward and update workbook for newly provided responses | 0.8 |
| Yoo,Patrick | Senior | 31 Jul 2023 | External Audit Support | Review new client support provided for Q4 2022 fixed asset roll forward and update workbook for newly provided responses | 0.8 |
| Yoo,Patrick | Senior | 31 Jul 2023 | External Audit Support | Continue review of 2021 revenue workbook impairment analysis (sales and loan repayments) | 2.1 |
| Zaman,Sabina | Partner/Principal | 31 Jul 2023 | External Audit Support | Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius) | 0.3 |
| Zaman,Sabina | Partner/Principal | 31 Jul 2023 | External Audit Support | Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill | 0.5 |
| Zaman,Sabina | Partner/Principal | 31 Jul 2023 | External Audit Support | SQR Review of Revenue, Digital Assets, and Impairment Workbook for FY22 EY Attendees: S. Zaman, S. Riley, T. Hayes | 0.6 |
| Zaman,Sabina | Partner/Principal | 31 Jul 2023 | External Audit Support | Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez | 0.6 |
| Zaman,Sabina | Partner/Principal | 31 Jul 2023 | External Audit Support | Review of financials update from A. Gray and provide feedback prior to discussion with J. Block (Celsius) | 1.7 |
| Cadugan,Kerrie J. | Executive Director | 01 Aug 2023 | External audit support | Analyzed Asset Retirement Obligations (AROs) within operating leases | 1.2 |
| Cadugan,Kerrie J. | Executive Director | 01 Aug 2023 | External audit support | Analyze Asset Retirement Obligations (AROs) within discussed industry related application | 0.9 |
| Cadugan,Kerrie J. | Executive Director | 01 Aug 2023 | External audit support | Analyze potential embedded leases within construction in progress (CIP) in connection with signed letter of intent | 1.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|----------------|------------------|------------------------|---|-------|
| Dishman,Carly | Manager | 01 Aug 2023 | External Audit Support | Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Dishman,Carly | Manager | 01 Aug 2023 | External audit support | Correspondence with J. Block regarding 2021 leases | 1.1 |
| Granados,Dariana | Staff | 01 Aug 2023 | External audit support | Updating Accounting Standards Codification (ASC) 842 (Leases) analysis workbook for inclusion of assessment of hosting arrangements. | 3.7 |
| Granados,Dariana | Staff | 01 Aug 2023 | External audit support | Updating leases amortization schedules workbook. | 1.5 |
| Granados,Dariana | Staff | 01 Aug 2023 | External audit support | Review Mothership power purchase agreement (PPA) and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Day 1) | 1.5 |
| Gust, Ryan A. | Senior | 01 Aug 2023 | External audit support | Update advanced payment workbook by tying out shipping amounts and transfers to fixed assets | 1.3 |
| Gust, Ryan A. | Senior | 01 Aug 2023 | External audit support | Update the second debt workbook | 3.8 |
| Gust, Ryan A. | Manager | 01 Aug 2023 | External Audit Support | Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Gust, Ryan A. | Manager | 01 Aug 2023 | External audit support | Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan | 1.1 |
| Hayes,Taylor | Manager | 01 Aug 2023 | External Audit Support | Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan | 1.1 |
| Hayes,Taylor | Manager | 01 Aug 2023 | External Audit Support | Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Hayes,Taylor | Manager | 01 Aug 2023 | External audit support | Preparation of FY22 options trading activity | 3.8 |
| Hayes,Taylor | Manager | 01 Aug 2023 | External audit support | Research of Accounting Standards Codification (ASC) 815 related to treatment of Bitcoin (Bitcoin (BTC)) options | 2.2 |
| Sun,Kaiyang | Senior Manager | 01 Aug 2023 | External audit support | Reviewed materials related to the fiat intercompany loan for 2021 | 1.8 |
| Sun,Kaiyang | Senior Manager | 01 Aug 2023 | External audit support | Provided instructions on the intercompany loan workbook | 1.2 |
| Riley,Sean | Senior Manager | 01 Aug 2023 | External Audit Support | Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan | 1.1 |
| Riley,Sean | Senior Manager | 01 Aug 2023 | External Audit Support | Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Riley,Sean | Senior Manager | 01 Aug 2023 | External Audit Support | Secondary review of digital asset related schedules (i.e., impairment and realized gain / loss) for 2022. | 2.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Riley,Sean | Senior Manager | 01 Aug 2023 | External Audit Support | Secondary review of payroll related schedules for 2022 | 1.6 |
| Riley,Sean | Senior Manager | 01 Aug 2023 | External Audit Support | Evaluation of bankruptcy accounting guidance and necessary adjustments for Celsius. | 1.3 |
| Riley,Sean | Senior Manager | 01 Aug 2023 | External Audit Support | Evaluation of loan guidance and affect of bankruptcy proceedings. | 2.2 |
| Yoo,Patrick | Senior | 01 Aug 2023 | External Audit Support | Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan | 1.1 |
| Yoo,Patrick | Senior | 01 Aug 2023 | External Audit Support | Continue preparation of FY 2021 digital assets workbook (impairment) | 3.4 |
| Yoo,Patrick | Senior | 01 Aug 2023 | External Audit Support | Begin preparation of FY 2021 Bitcoin (BTC) intercompany loan workbook | 3.9 |
| Zaman,Sabina | Partner/Principal | 01 Aug 2023 | External Audit Support | Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Zimmer,Kristin | Manager | 01 Aug 2023 | External Audit Support | Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Lipschutz,Jordan | Manager | 01 Aug 2023 | External Audit Support | Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Lipschutz,Jordan | Manager | 01 Aug 2023 | External audit support | Email correspondence regarding obtaining SendSafely access | 0.1 |
| Lipschutz,Jordan | Manager | 01 Aug 2023 | External audit support | Email correspondence regarding uploading open items to SendSafely for J. Bloc (Celsius) review | 0.1 |
| Lipschutz,Jordan | Manager | 01 Aug 2023 | External audit support | Collaborating with team to update open items list based on documentation received from Celsius | 1.3 |
| Lipschutz,Jordan | Manager | 01 Aug 2023 | External audit support | Preparing various analyses and commentaries on project financials per client request | 3.9 |
| Gray,Amaya | Staff | 01 Aug 2023 | External Audit Support | Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius) | 0.5 |
| Lindeman,Ryan | Senior | 01 Aug 2023 | External Audit Support | Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan | 1.1 |
| Lindeman,Ryan | Senior | 01 Aug 2023 | External Audit Support | Changing and adding to adjusting journal entries for accrued expenses - Part 1 | 2.1 |
| MacIntosh,Paul | Partner/Principal | 01 Aug 2023 | External Audit Support | Executive review of digital asset related schedules | 1.1 |
| Lindeman,Ryan | Senior | 01 Aug 2023 | External Audit Support | Changing and adding to adjusting journal entries for accrued expenses - Part 2 | 2.1 |
| Dishman,Carly | Manager | 02 Aug 2023 | External audit support | Analyze 2020 and 2021 General Ledger (GL) to corroborate journal entries recorded for Argo Lease | 3.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|----------------|------------------|------------------------|---|-------|
| Dishman, Carly | Manager | 02 Aug 2023 | External audit support | Revise 2021 Argo Lease Schedule to calculate variances between General Ledger (GL) and Amortization schedule (pt.1) | 3.6 |
| Eo, Brian Y | Manager | 02 Aug 2023 | External audit support | Prepare the debt workpaper relating to the 2021 loan | 3.8 |
| Eo, Brian Y | Manager | 02 Aug 2023 | External audit support | Search and reconcile journal entries to support loan workbook | 2.1 |
| Eo, Brian Y | Manager | 02 Aug 2023 | External audit support | Meeting to discuss on the preparation of intercompany loan workbook and calculation of principal balance and loans associated EY Attendees: B. Eo, R. Gust | 0.4 |
| Eo, Brian Y | Manager | 02 Aug 2023 | External Audit Support | Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo | 0.6 |
| Eo, Brian Y | Manager | 02 Aug 2023 | External Audit Support | Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo, K. Sun | 0.5 |
| Eo, Brian Y | Manager | 02 Aug 2023 | External audit support | Reconcile the promissory note relate to the 2021 loan | 2.3 |
| Granados, Dariana | Staff | 02 Aug 2023 | External audit support | Day 2 Review Mothership power purchase agreement and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Part 1) | 2.7 |
| Gust, Ryan A. | Manager | 02 Aug 2023 | External Audit Support | Meeting to discuss 2021 advanced payments EY Attendees: R. Gust, T. Hayes | 0.4 |
| Gust, Ryan A. | Manager | 02 Aug 2023 | External audit support | Meeting to discuss on the preparation of intercompany loan workbook and calculation of principal balance and loans associated EY Attendees: B. Eo, R. Gust | 0.4 |
| Gust, Ryan A. | Manager | 02 Aug 2023 | External Audit Support | Meeting to discuss remaining open items for FY 2022 fixed assets and advanced payments. Also, to discuss FY 2021 advanced payment open items. EY Attendees: P. Yoo, R. Gust, T. Hayes | 1.1 |
| Gust, Ryan A. | Manager | 02 Aug 2023 | External Audit Support | Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo | 0.6 |
| Gust, Ryan A. | Manager | 02 Aug 2023 | External Audit Support | Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo, K. Sun | 0.5 |
| Gust, Ryan A. | Senior | 02 Aug 2023 | External audit support | Review and help prepare the debt workpaper relating to the 2021 loan | 3.3 |
| Gust, Ryan A. | Senior | 02 Aug 2023 | External audit support | Review and help prepare the 2021 advanced payment workpaper | 1.6 |
| Hayes, Taylor | Manager | 02 Aug 2023 | External Audit Support | Continue preparation of FY22 options trading activity | 3.1 |
| Hayes, Taylor | Manager | 02 Aug 2023 | External Audit Support | Review of newly received trade tickets for FY22 BTC trading activity (digital asset workbook) | 2.7 |
| Hayes, Taylor | Manager | 02 Aug 2023 | External Audit Support | Revision of impairment formula for FY22 digital asset workbook | 0.4 |
| Hayes, Taylor | Manager | 02 Aug 2023 | External Audit Support | Meeting to discuss remaining open items for FY 2022 fixed assets and advanced payments. Also, to discuss FY 2021 advanced payment open items. EY Attendees: P. Yoo, R. Gust, T. Hayes | 1.1 |
| Hayes, Taylor | Manager | 02 Aug 2023 | External Audit Support | Meeting to discuss 2021 advanced payments EY Attendees: R. Gust, T. Hayes | 0.4 |
| Sun, Kaiyang | Senior Manager | 02 Aug 2023 | External Audit Support | Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo, K. Sun | 0.5 |
| Riley, Sean | Senior Manager | 02 Aug 2023 | External Audit Support | Secondary review of 2021 revolver workbook and corresponding support. | 2.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|--|-------|
| Riley,Sean | Senior Manager | 02 Aug 2023 | External Audit Support | Secondary review of 2021 fixed asset additions and corresponding support | 2.9 |
| Riley,Sean | Senior Manager | 02 Aug 2023 | External Audit Support | Secondary review of 2021 accruals additions and corresponding support. | 1.9 |
| Yoo,Patrick | Senior | 02 Aug 2023 | External Audit Support | Continue preparation of FY 2021 Bitcoin (BTC) intercompany loan workbook | 3.3 |
| Yoo,Patrick | Senior | 02 Aug 2023 | External Audit Support | Meeting to discuss remaining open items for FY 2022 fixed assets and advanced payments. Also, to discuss FY 2021 advanced payment open items. EY Attendees: P. Yoo, R. Gust, T. Hayes | 1.1 |
| Yoo,Patrick | Senior | 02 Aug 2023 | External Audit Support | Continue preparation of FY 2021 digital assets workbook (assessing schedule after preparing most of intercompany Bitcoin (BTC) loan workbook) | 2.1 |
| Yoo,Patrick | Senior | 02 Aug 2023 | External Audit Support | Review intercompany loan agreement to gain deeper understanding of terms | 0.6 |
| Yoo,Patrick | Senior | 02 Aug 2023 | External Audit Support | Review Argo settlement agreement to gain deeper understanding of terms as this was seen as a sale within digital assets workbook | 0.6 |
| Yoo,Patrick | Senior | 02 Aug 2023 | External Audit Support | Update fixed assets and advanced payments workbook after client call to discuss open items | 1.3 |
| Lipschutz,Jordan | Manager | 02 Aug 2023 | External audit support | Collaborate with team to obtain updates on each workstream for leadership status deck and help resolve blockers / dependencies | 2.4 |
| Lipschutz,Jordan | Manager | 02 Aug 2023 | External audit support | Update leadership status deck including progress to-date, key risks/issues, and impacts to Celsius timeline | 3.8 |
| Chen,Justin | Senior | 02 Aug 2023 | External audit support | Advanced Payments - Bitmain question to client preparation | 0.5 |
| MacIntosh,Paul | Partner/Principal | 02 Aug 2023 | External Audit Support | Executive review of 2021 revolver workbook | 1.2 |
| Granados,Dariana | Staff | 02 Aug 2023 | External audit support | Day 2 Review Mothership power purchase agreement and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Part 2) | 2.0 |
| Shimoni,Avri | Senior Manager | 02 Aug 2023 | External audit support | Review of materials on professional guidance around workpaper to define the scope of materials that can be shared with J. Block (Celsius), EY team, and RSM throughout the reaudit phase. | 1.3 |
| Beattie,Steve | Partner/Principal | 03 Aug 2023 | External Audit Support | Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Schwartz | 0.5 |
| Dishman,Carly | Manager | 03 Aug 2023 | External audit support | Revise 2021 Argo Lease Schedule to calculate variances between General Ledger (GL) and Amortization schedule (pt.2) | 2.9 |
| Dishman,Carly | Manager | 03 Aug 2023 | External audit support | Revise Lease disclosure for Argo related to updates | 3.6 |
| Eo, Brian Y | Manager | 03 Aug 2023 | External audit support | Prepare reconciliation summary on loan workbook | 2.3 |
| Eo, Brian Y | Manager | 03 Aug 2023 | External audit support | Reconcile valuation reports | 1.7 |
| Eo, Brian Y | Manager | 03 Aug 2023 | External audit support | Documentation in investment workbook and cross reference | 2.1 |
| Granados,Dariana | Staff | 03 Aug 2023 | External audit support | Reviewing Mothership power purchase agreement and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Day 3) | 3.9 |
| Gust, Ryan A. | Manager | 03 Aug 2023 | External Audit Support | Discuss investment workbook with B. Eo, R. Gust (EY) | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|------------------------|---|-------|
| Gust, Ryan A. | Senior | 03 Aug 2023 | External audit support | Review and prepare the debt workpaper relating to the 2021 loan and Celsius investments | 3.9 |
| Gust, Ryan A. | Senior | 03 Aug 2023 | External audit support | Review and prepare the 2021 advanced payment workpaper | 2.8 |
| Hayes,Taylor | Manager | 03 Aug 2023 | External Audit Support | Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 03 Aug 2023 | External Audit Support | Research of EY materiality guidance for bankruptcy / newly formed entity | 1.2 |
| Hayes,Taylor | Manager | 03 Aug 2023 | External Audit Support | Review of Bitcoin (BTC) loan workbook provided by client for FY21 | 2.7 |
| Hayes,Taylor | Manager | 03 Aug 2023 | External Audit Support | Review of Bitcoin (BTC) loan repayments - reconciliation between Bitcoin (BTC) loan file and repayments per digital asset workbook | 0.9 |
| Hayes,Taylor | Manager | 03 Aug 2023 | External Audit Support | Preparation of FY22 digital asset workbook, based on client feedback and responses to open questions | 1.9 |
| Shwartz,Yoav | Partner/Principal | 03 Aug 2023 | External Audit Support | Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.5 |
| Hill,Jeffrey | Partner/Principal | 03 Aug 2023 | External Audit Support | Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.5 |
| Sun,Kaiyang | Senior Manager | 03 Aug 2023 | External Audit Support | Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes | 0.8 |
| Riley,Sean | Senior Manager | 03 Aug 2023 | External Audit Support | Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes | 0.8 |
| Riley,Sean | Senior Manager | 03 Aug 2023 | External Audit Support | Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.5 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Continue reviewing related party General Ledger (GL) #119001 for FY 2022 | 0.7 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Continue reviewing related party General Ledger (GL) #119005 for FY 2022 | 0.4 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Continue reviewing related party General Ledger (GL) #219001 for FY 2022 | 0.6 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Continue reviewing related party General Ledger (GL) #219002 for FY 2022 | 0.4 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Continue reviewing related party General Ledger (GL) #219003 for FY 2022 | 0.4 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Continue reviewing related party General Ledger (GL) #219004 for FY 2022 | 0.3 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Continue reviewing related party General Ledger (GL) #219006 for FY 2022 | 0.4 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Continue working on FY 2022 and FY 2021 digital asset workbooks after client call | 2.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Meeting to discuss gameplan/strategy for preparation of FY 2021 fixed assets EY Attendees: P. Yoo, T. Hayes | 0.6 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Meeting to discuss gameplan/strategy for preparation of FY 2021 advanced payments reconciliation EY Attendees: T. Hayes, P. Yoo | 0.6 |
| Yoo,Patrick | Senior | 03 Aug 2023 | External Audit Support | Review adjusted journal entry listing and ensure it is the most up-to-date with all proposed adjustments | 0.6 |
| Zaman,Sabina | Partner/Principal | 03 Aug 2023 | External Audit Support | Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.5 |
| Lipschutz,Jordan | Manager | 03 Aug 2023 | External Audit Support | Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.5 |
| Lipschutz,Jordan | Manager | 03 Aug 2023 | External audit support | Email correspondence regarding leadership update deck | 0.2 |
| Chen,Justin | Senior | 03 Aug 2023 | External audit support | Inputting and cross referencing journal entries to general ledger for Debt Investment workpaper | 2.6 |
| Chen,Justin | Senior | 03 Aug 2023 | External audit support | Update Debt Investment workpaper, adding in appropriate tickmarks | 0.5 |
| Chen,Justin | Senior | 03 Aug 2023 | External audit support | Edit workpaper for investment/loan to flow into valuation portion of workpaper | 1.5 |
| Chen,Justin | Senior | 03 Aug 2023 | External audit support | Tie out balances as shown in workpaper to trial balance | 1.0 |
| Lindeman,Ryan | Senior | 03 Aug 2023 | External Audit Support | Draft Property, Plant, and Equipment (PPE) files for 2021 | 1.5 |
| Eo, Brian Y | Manager | 03 Aug 2023 | External Audit Support | Discuss investment workbook with B. Eo, R. Gust (EY) | 0.4 |
| Riley,Sean | Senior Manager | 03 Aug 2023 | External Audit Support | Secondary review of 2021 advanced payments workbook and corresponding support. | 2.7 |
| Riley,Sean | Senior Manager | 03 Aug 2023 | External Audit Support | Evaluation of differences between transfers out of advanced payments into fixed assets (i.e., additions). | 0.9 |
| Riley,Sean | Senior Manager | 03 Aug 2023 | External Audit Support | Review of Mothership Agreement to understand lease terms and potential derivative implications. | 1.4 |
| Riggs,John | Partner/Principal | 03 Aug 2023 | External Audit Support | Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.5 |
| MacIntosh,Paul | Partner/Principal | 03 Aug 2023 | External Audit Support | Executive review of 2021 advanced payments workbook | 0.7 |
| Hayes,Taylor | Manager | 03 Aug 2023 | External Audit Support | Meeting to discuss gameplan/strategy for preparation of FY 2021 fixed assets EY Attendees: P. Yoo, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 03 Aug 2023 | External Audit Support | Meeting to discuss gameplan/strategy for preparation of FY 2021 advanced payments reconciliation EY Attendees: T. Hayes, P. Yoo | 0.6 |
| Barda,Eli | Partner/Principal | 03 Aug 2023 | External audit support | Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda | 0.4 |
| Barda,Eli | Partner/Principal | 03 Aug 2023 | External audit support | Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.5 |
| Shimoni,Avri | Senior Manager | 03 Aug 2023 | External audit support | Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|---|-------|
| Shimoni,Avri | Senior Manager | 03 Aug 2023 | External audit support | Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.5 |
| Dishman,Carly | Manager | 04 Aug 2023 | External audit support | Revise 2021 Argo adjusted journal entries | 2.8 |
| Eo, Brian Y | Manager | 04 Aug 2023 | External audit support | Review accounting memo provided by J. Fan (Celsius) | 0.9 |
| Eo, Brian Y | Manager | 04 Aug 2023 | External audit support | Bank statement reconciliation | 1.6 |
| Eo, Brian Y | Manager | 04 Aug 2023 | External audit support | Review workpaper to be presented | 1.2 |
| Eo, Brian Y | Manager | 04 Aug 2023 | External Audit Support | Meeting regarding investment workbook documentation EY Attendees: B. Eo, R. Gust | 0.3 |
| Gust, Ryan A. | Manager | 04 Aug 2023 | External Audit Support | Meeting regarding investment workbook documentation EY Attendees: B. Eo, R. Gust | 0.3 |
| Gust, Ryan A. | Manager | 04 Aug 2023 | External Audit Support | Meeting to discuss 2021 debt tie out EY Attendees: R. Gust, T. Hayes | 0.3 |
| Gust, Ryan A. | Senior | 04 Aug 2023 | External audit support | Review the 2021 debt and investment workbook | 2.3 |
| Gust, Ryan A. | Senior | 04 Aug 2023 | External audit support | Review and help prepare the 2021 advanced payment workpaper | 2.2 |
| Gust, Ryan A. | Senior | 04 Aug 2023 | External audit support | Review provided bank statements and vouch items from advanced payments and debt | 1.2 |
| Gust, Ryan A. | Senior | 04 Aug 2023 | External audit support | Review updates to the debt workbook and check for reasonableness and accuracy | 0.4 |
| Hayes,Taylor | Manager | 04 Aug 2023 | External Audit Support | Meeting to discuss 2021 debt tie out EY Attendees: R. Gust, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 04 Aug 2023 | External Audit Support | Review of related party General Ledger (GL) details provided by Celsius and parent | 2.3 |
| Hayes,Taylor | Manager | 04 Aug 2023 | External Audit Support | Allocating Capital in Progress (CIP) and fixed assets to the appropriate asset groupings for fixed asset impairment calculation | 1.4 |
| Hayes,Taylor | Manager | 04 Aug 2023 | External Audit Support | Researching asset grouping guidance in accordance with Accounting Standards Codification (ASC) 360 | 0.9 |
| Yoo,Patrick | Senior | 04 Aug 2023 | External Audit Support | Begin reviewing Deribit options activity workbook | 2.9 |
| Yoo,Patrick | Senior | 04 Aug 2023 | External Audit Support | Deep dive review of all workbooks prepared to date to ensure everything provided to date has been reflected + open items list has been updated | 2.5 |
| Chen,Justin | Senior | 04 Aug 2023 | External audit support | Reconciling invoice actuals to numbers as presented in trial balance | 1.2 |
| Chen,Justin | Senior | 04 Aug 2023 | External audit support | Perform recalculation of quantity of units * total units to reconcile figures moving from advance payments to fixed assets | 1.4 |
| Lindeman,Ryan | Senior | 04 Aug 2023 | External Audit Support | Draft Property, Plant, and Equipment (PPE) files to gather support for 2021 | 3.4 |
| Lindeman,Ryan | Senior | 04 Aug 2023 | External Audit Support | Searching support for borrowings on 2021 loan amounts for Celsius Mining | 1.9 |
| Riley,Sean | Senior Manager | 04 Aug 2023 | External Audit Support | Review of Constellation Agreement to understand lease terms and potential derivative implications. | 1.1 |
| Riley,Sean | Senior Manager | 04 Aug 2023 | External Audit Support | Secondary review of Constellation accounting policy memo | 1.3 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|---|-------|
| Riley,Sean | Senior Manager | 04 Aug 2023 | External Audit Support | Secondary review of 2021 lease schedule and adjusting journal entries. | 1.7 |
| Riley,Sean | Senior Manager | 04 Aug 2023 | External Audit Support | Secondary review of 2022 accrual schedule and adjusting journal entries. | 1.4 |
| Riley,Sean | Senior Manager | 04 Aug 2023 | External Audit Support | Secondary review of 2022 payroll adjusting journal entries based on Client feedback. | 1.9 |
| MacIntosh,Paul | Partner/Principal | 04 Aug 2023 | External Audit Support | Executive review of 2021 lease schedule and adjusting journal entries. | 0.7 |
| MacIntosh,Paul | Partner/Principal | 04 Aug 2023 | External Audit Support | Executive review of 2022 accrual schedule and adjusting journal entries. | 0.8 |
| MacIntosh,Paul | Partner/Principal | 04 Aug 2023 | External Audit Support | Executive review of 2022 payroll adjusting journal entries | 0.9 |
| Riley,Sean | Senior Manager | 05 Aug 2023 | External Audit Support | Review of 2021 adjusting journal entries to determine if there are any updates needed. | 0.8 |
| Riley,Sean | Senior Manager | 05 Aug 2023 | External Audit Support | Secondary review of 2021 cash workbook and corresponding support. | 0.2 |
| MacIntosh,Paul | Partner/Principal | 05 Aug 2023 | External Audit Support | Executive review of 2021 adjusting journal entries | 0.4 |
| MacIntosh,Paul | Partner/Principal | 05 Aug 2023 | External Audit Support | Executive review of 2021 cash workbook | 0.1 |
| Gust, Ryan A. | Senior | 06 Aug 2023 | External audit support | Review the tie outs in advanced payments relating to debt and Bitcoin (BTC) loans | 0.9 |
| Gust, Ryan A. | Senior | 06 Aug 2023 | External audit support | Review new advanced payment material provided by management | 0.4 |
| Gust, Ryan A. | Senior | 06 Aug 2023 | External audit support | Review advanced payment workpaper in its entirety | 1.7 |
| Chen,Justin | Senior | 06 Aug 2023 | External audit support | Preparing weekly timesheet and inputting into canvas, from July 31st to August 4th | 1.0 |
| Chen,Justin | Senior | 06 Aug 2023 | External audit support | Updated Advance Payments with new schedule as provided by management | 1.7 |
| Chen,Justin | Senior | 06 Aug 2023 | External audit support | Update tickmarks for further clarity | 0.4 |
| Riley,Sean | Senior Manager | 06 Aug 2023 | External Audit Support | Review of 2022 adjusting journal entries to determine if there are any updates needed. | 1.2 |
| Riley,Sean | Senior Manager | 06 Aug 2023 | External Audit Support | Review of 2022 advanced payment support provided by the Client | 0.3 |
| Dishman,Carly | Manager | 07 Aug 2023 | External Audit Support | Review Mothership Agreement for embedded derivatives | 3.8 |
| Eo, Brian Y | Manager | 07 Aug 2023 | External audit support | Review fair value election on de-recognition for equity investments | 1.7 |
| Gust, Ryan A. | Senior | 07 Aug 2023 | External audit support | Review vouching of additions to loan in 2021 and update outstanding items question list | 1.6 |
| Gust, Ryan A. | Senior | 07 Aug 2023 | External audit support | Review the 2021 advanced payment workbook for vouching payments | 0.5 |
| Gust, Ryan A. | Senior | 07 Aug 2023 | External audit support | Review the 2021 accrued expenses workpaper | 1.6 |
| Gust, Ryan A. | Senior | 07 Aug 2023 | External audit support | Review the 2021 hosting services workpaper | 0.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|----------------|------------------|------------------------|--|-------|
| Gust, Ryan A. | Senior | 07 Aug 2023 | External audit support | Address workpaper comments in the 2021 debt workbook | 0.8 |
| Gust, Ryan A. | Senior | 07 Aug 2023 | External audit support | Review the 2021 Property, Plant, and Equipment (PPE) workbook | 1.4 |
| Hayes,Taylor | Manager | 07 Aug 2023 | External Audit Support | Meeting to discuss FY 2022 reconciliation for fixed asset impairment workbook. In addition, further discuss construction in progress. EY Attendees: P. Yoo, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 07 Aug 2023 | External Audit Support | Finish preparation of related party General Ledger (GL) #119001 workbook for FY 2022 after further client support provided | 0.9 |
| Yoo,Patrick | Senior | 07 Aug 2023 | External Audit Support | Finish preparation of related party General Ledger (GL) #119005 workbook for FY 2022 after further client support provided | 0.6 |
| Yoo,Patrick | Senior | 07 Aug 2023 | External Audit Support | Finish preparation of related party General Ledger (GL) #219001 workbook for FY 2022 after further client support provided | 0.8 |
| Yoo,Patrick | Senior | 07 Aug 2023 | External Audit Support | Finish preparation of related party General Ledger (GL) #219002 workbook for FY 2022 after further client support provided | 0.6 |
| Yoo,Patrick | Senior | 07 Aug 2023 | External Audit Support | Finish preparation of related party General Ledger (GL) #219003 workbook for FY 2022 after further client support provided | 0.6 |
| Yoo,Patrick | Senior | 07 Aug 2023 | External Audit Support | Finish preparation of related party General Ledger (GL) #219004 workbook for FY 2022 after further client support provided | 0.7 |
| Yoo,Patrick | Senior | 07 Aug 2023 | External Audit Support | Meeting to discuss FY 2022 reconciliation for fixed asset impairment workbook. In addition, further discuss construction in progress. EY Attendees: P. Yoo, T. Hayes | 0.8 |
| Lipschutz,Jordan | Manager | 07 Aug 2023 | External audit support | Collaborate with team to obtain updates on each workstream for client status deck and help resolve blockers / dependencies | 2.1 |
| Lipschutz,Jordan | Manager | 07 Aug 2023 | External audit support | Updating client status deck including progress to-date, key risks/issues, and impacts to client timeline | 3.7 |
| Gray,Amaya | Staff | 07 Aug 2023 | External audit support | Review external status report deck | 0.7 |
| Gray,Amaya | Staff | 07 Aug 2023 | External audit support | Update external status report deck | 0.8 |
| Chen,Justin | Senior | 07 Aug 2023 | External audit support | Pulling in Accrued Expenses, setting up Workpaper | 3.2 |
| Chen,Justin | Senior | 07 Aug 2023 | External audit support | Organizing accrued expenses, legal, tax and hosting expenses support | 2.5 |
| Chen,Justin | Senior | 07 Aug 2023 | External audit support | Prepare Hosting schedule workpaper, setting up | 3.5 |
| Lindeman,Ryan | Senior | 07 Aug 2023 | External Audit Support | Working on Fixed assets additions/workbook for 2021 - Part 1 | 1.9 |
| Lindeman,Ryan | Senior | 07 Aug 2023 | External Audit Support | Working on summarizing/ closing outstanding items for debt in 2021 | 1.6 |
| Riley,Sean | Senior Manager | 07 Aug 2023 | External Audit Support | Secondary review of 2021 due from (assets) related party reconciliations and associated support. | 1.7 |
| Riley,Sean | Senior Manager | 07 Aug 2023 | External Audit Support | Secondary review of 2021 due to (liabilities) related party reconciliations and associated support. | 2.9 |
| Riley,Sean | Senior Manager | 07 Aug 2023 | External Audit Support | Secondary review of 2022 due from (assets) related party reconciliations and associated support. | 0.7 |
| Riley,Sean | Senior Manager | 07 Aug 2023 | External Audit Support | Secondary review of 2022 due to (liabilities) related party reconciliations and associated support. | 2.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Riley,Sean | Senior Manager | 07 Aug 2023 | External Audit Support | Secondary review of 2021 accrual schedule and proposed journal entries. | 0.7 |
| MacIntosh,Paul | Partner/Principal | 07 Aug 2023 | External Audit Support | Executive review of 2021 due to (liabilities) related party reconciliations | 0.7 |
| MacIntosh,Paul | Partner/Principal | 07 Aug 2023 | External Audit Support | Executive review of 2022 due from (assets) related party reconciliations | 0.3 |
| MacIntosh,Paul | Partner/Principal | 07 Aug 2023 | External Audit Support | Executive review of 2022 due to (liabilities) related party reconciliations | 1.3 |
| MacIntosh,Paul | Partner/Principal | 07 Aug 2023 | External Audit Support | Executive review of 2021 accrual schedule and proposed journal entries. | 0.4 |
| Lindeman,Ryan | Senior | 07 Aug 2023 | External Audit Support | Working on Fixed assets additions/workbook for 2021 - Part 2 | 2.1 |
| Dishman,Carly | Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss terms of energy sales agreement with Mothership and memo structure. EY Attendees: C. Dishman, D. Granados | 0.8 |
| Dishman,Carly | Manager | 08 Aug 2023 | External Audit Support | Continue reviewing Mothership Agreement for embedded derivatives | 3.6 |
| Dishman,Carly | Manager | 08 Aug 2023 | External Audit Support | Research on derivatives related to energy contracts | 2.9 |
| Granados,Dariana | Staff | 08 Aug 2023 | External audit support | Prepare outline and summarizing terms of Mothership power purchase agreement and transaction confirmations for analysis. | 0.5 |
| Granados,Dariana | Staff | 08 Aug 2023 | External audit support | Meeting to discuss terms of energy sales agreement with Mothership and memo structure. EY Attendees: C. Dishman, D. Granados | 0.8 |
| Granados,Dariana | Staff | 08 Aug 2023 | External audit support | Drafting accounting memorandum for Mothership power purchase agreement. (Day 1) | 3.1 |
| Gust, Ryan A. | Senior | 08 Aug 2023 | External audit support | Meeting to review and reconcile supporting documents received from Celsius regarding accrued expenses and hosting. EY Attendees: J. Chen, R. Gust | 0.5 |
| Gust, Ryan A. | Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss final open items pertaining to 2022 advanced payments and fixed assets EY Attendees: P. Yoo, R. Gust, T. Hayes Other Attendees: P. Pandey (Celsius) | 0.7 |
| Gust, Ryan A. | Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss prepared 2021/2022 workpapers to date and locations within the shared drive EY Attendees: P. Yoo, R. Gust | 0.4 |
| Gust, Ryan A. | Senior | 08 Aug 2023 | External audit support | Review and prepare the accrued expenses workpaper | 2.1 |
| Gust, Ryan A. | Senior | 08 Aug 2023 | External audit support | Review and prepare the 2021 advanced payments workpaper | 3.1 |
| Gust, Ryan A. | Senior | 08 Aug 2023 | External audit support | Review the 2022 payroll support | 0.6 |
| Gust, Ryan A. | Senior | 08 Aug 2023 | External audit support | Vouch the borrowing amounts for the 2022 debt workbook | 1.4 |
| Hayes,Taylor | Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Hayes,Taylor | Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss status of all workpapers prepared for 2021/2022 to date before heading to vacation. Discuss gameplan and strategy for takeover and upon return from vacation. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss final open items pertaining to 2022 advanced payments and fixed assets EY Attendees: P. Yoo, R. Gust, T. Hayes Other Attendees: P. Pandey (Celsius) | 0.7 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Hayes,Taylor | Manager | 08 Aug 2023 | External Audit Support | Research of advanced payment discrepancies based on client discussion and updates to the workbook | 1.1 |
| Hayes,Taylor | Manager | 08 Aug 2023 | External Audit Support | Preparation of fixed asset summary to be provided to Alvarez & Marsal to perform Step 2 & 3 of fixed asset impairment calculations | 2.8 |
| Hayes,Taylor | Manager | 08 Aug 2023 | External Audit Support | Review of real estate listings utilized to determine fair value of land for Fixed Assets (FA)impairment | 1.2 |
| Hayes,Taylor | Manager | 08 Aug 2023 | External Audit Support | Additional research of real estate listings and sales within Midland, Texas to confirm listings utilized | 0.7 |
| Hill,Jeffrey | Partner/Principal | 08 Aug 2023 | External Audit Support | Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Steger,Adam | Senior Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Sun,Kaiyang | Senior Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun | 0.9 |
| Sun,Kaiyang | Senior Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Yoo,Patrick | Senior | 08 Aug 2023 | External Audit Support | Update fixed assets and advanced payments workbook after client call to discuss final open items | 2.2 |
| Yoo,Patrick | Senior | 08 Aug 2023 | External Audit Support | Make further updates to Deribit options workbook for FY22 after further discussions regarding gameplan/strategy | 2.7 |
| Yoo,Patrick | Senior | 08 Aug 2023 | External Audit Support | Meeting to discuss status of all workpapers prepared for 2021/2022 to date. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Yoo,Patrick | Senior | 08 Aug 2023 | External Audit Support | Meeting to discuss prepared 2021/2022 workpapers to date and locations within the shared drive EY Attendees: P. Yoo, R. Gust | 0.4 |
| Yoo,Patrick | Senior | 08 Aug 2023 | External Audit Support | Meeting to discuss final open items pertaining to 2022 advanced payments and fixed assets EY Attendees: P. Yoo, R. Gust, T. Hayes Other Attendees: P. Pandey (Celsius) | 0.7 |
| Zaman,Sabina | Partner/Principal | 08 Aug 2023 | External Audit Support | Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Zaman,Sabina | Partner/Principal | 08 Aug 2023 | External Audit Support | Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun | 0.9 |
| Lipschutz,Jordan | Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun | 0.9 |
| Lipschutz,Jordan | Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Lipschutz,Jordan | Manager | 08 Aug 2023 | External audit support | Prepare client view of financials to be shared with client stakeholders | 3.2 |
| Lipschutz,Jordan | Manager | 08 Aug 2023 | External audit support | Email correspondence with P. Hendricks (Celsius) regarding meeting availability to discuss actual / forecasted fees | 0.2 |
| Gray,Amaya | Staff | 08 Aug 2023 | External Audit Support | Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun | 0.9 |
| Gray,Amaya | Staff | 08 Aug 2023 | External Audit Support | Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Chen,Justin | Senior | 08 Aug 2023 | External audit support | Update host schedule workpaper, prepaid, and current tie outs | 3.2 |
| Chen,Justin | Senior | 08 Aug 2023 | External audit support | Addressing Ryan Gust's comments in accrued expenses | 1.2 |
| Chen,Justin | Senior | 08 Aug 2023 | External audit support | Finalizing Accrued Expense and cleaning up file | 2.4 |
| Chen,Justin | Senior | 08 Aug 2023 | External audit support | Meeting to review and reconcile supporting documents received from Celsius regarding accrued expenses and hosting. EY Attendees: J. Chen, R. Gust | 0.5 |
| Lindeman,Ryan | Senior | 08 Aug 2023 | External Audit Support | Working on fixed assets depreciation and workbook cleanup for 2021 | 3.9 |
| Riley,Sean | Senior Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun | 0.9 |
| Riley,Sean | Senior Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius) | 0.5 |
| Riley,Sean | Senior Manager | 08 Aug 2023 | External Audit Support | Meeting to discuss status of all workpapers prepared for 2021/2022 to date before heading to vacation. Discuss gameplan and strategy for takeover and upon return from vacation. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Riley,Sean | Senior Manager | 08 Aug 2023 | External Audit Support | Evaluation of bankruptcy documents and impact on go-forward liabilities. | 0.7 |
| Riley,Sean | Senior Manager | 08 Aug 2023 | External Audit Support | Evaluation of bankruptcy documents and impact on pre-petition liabilities. | 0.6 |
| Riley,Sean | Senior Manager | 08 Aug 2023 | External Audit Support | Secondary review of 2022 digital asset workbook, specifically impairment calculation. | 1.2 |
| Riley,Sean | Senior Manager | 08 Aug 2023 | External Audit Support | Secondary review of 2022 digital asset workbook, specifically disposition support and realized gain / loss. | 2.9 |
| Riley,Sean | Senior Manager | 08 Aug 2023 | External Audit Support | Secondary review of 2022 digital asset workbook, specifically completeness and accuracy of digital asset balance. | 2.1 |
| MacIntosh,Paul | Partner/Principal | 08 Aug 2023 | External Audit Support | Executive review of 2022 digital asset workbook | 0.6 |
| Dishman,Carly | Manager | 09 Aug 2023 | External Audit Support | Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius) | 1.0 |
| Dishman,Carly | Manager | 09 Aug 2023 | External Audit Support | Review preliminary draft and provide comments on Mothership derivative memo | 3.5 |
| Eo, Brian Y | Manager | 09 Aug 2023 | External audit support | Prepare total interest expense reconciliation workpaper | 3.7 |
| Eo, Brian Y | Manager | 09 Aug 2023 | External audit support | Documentation in interest workbook and cross reference | 1.9 |
| Granados,Dariana | Staff | 09 Aug 2023 | External audit support | Drafting accounting memorandum for Mothership power purchase agreement. (Day 2) | 3.1 |
| Gust, Ryan A. | Senior | 09 Aug 2023 | External audit support | Review newly provided payroll support | 0.3 |
| Gust, Ryan A. | Senior | 09 Aug 2023 | External audit support | Review 2021 Property, Plant, and Equipment (PPE) workpaper | 0.7 |
| Gust, Ryan A. | Senior | 09 Aug 2023 | External audit support | Review and finalize advanced payments workpaper | 3.3 |
| Gust, Ryan A. | Senior | 09 Aug 2023 | External audit support | Review client questions and materials regarding payroll | 0.3 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|----------------|------------------|------------------------|---|-------|
| Gust, Ryan A. | Senior | 09 Aug 2023 | External audit support | Review and finalize accrued expenses workpaper | 0.8 |
| Gust, Ryan A. | Senior | 09 Aug 2023 | External audit support | Review fixed asset listing and client materials related to fixed assets | 0.6 |
| Gust, Ryan A. | Manager | 09 Aug 2023 | External Audit Support | Meeting to discuss Bitcoin loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes | 0.8 |
| Hayes, Taylor | Manager | 09 Aug 2023 | External Audit Support | Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius) | 1.0 |
| Hayes, Taylor | Manager | 09 Aug 2023 | External Audit Support | Meeting to discuss Bitcoin (BTC) loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes | 0.8 |
| Hayes, Taylor | Manager | 09 Aug 2023 | External Audit Support | Preparation / review of EY prepared BTC loan workbook | 2.9 |
| Hayes, Taylor | Manager | 09 Aug 2023 | External Audit Support | Calculation of FY21 realized gain loss associated with crypto repayments of BTC loan | 1.7 |
| Hayes, Taylor | Manager | 09 Aug 2023 | External Audit Support | Completeness and Accuracy review of FY21/22 Digital Asset workbooks | 1.2 |
| Sun, Kaiyang | Senior Manager | 09 Aug 2023 | External Audit Support | Meeting to discuss Bitcoin (BTC) loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes | 0.8 |
| Sun, Kaiyang | Senior Manager | 09 Aug 2023 | External Audit Support | Reviewed intercompany loan workbook | 3.7 |
| Sun, Kaiyang | Senior Manager | 09 Aug 2023 | External Audit Support | Reviewed Bitcoin (BTC) loan workbook | 3.4 |
| Sun, Kaiyang | Senior Manager | 09 Aug 2023 | External Audit Support | Calculated embedded derivatives impacts for Bitcoin (BTC) loan | 2.8 |
| Lipschutz, Jordan | Manager | 09 Aug 2023 | External audit support | Update leadership status deck including progress to-date, key risks/issues, and impacts to client timeline | 3.7 |
| Lipschutz, Jordan | Manager | 09 Aug 2023 | External audit support | Review updates to leadership status deck and updating based on edits made | 2.8 |
| Gray, Amaya | Staff | 09 Aug 2023 | External audit support | Review financials update prior to leadership review | 0.9 |
| Gray, Amaya | Staff | 09 Aug 2023 | External audit support | Update financials to be presented to J. Block (Celsius) | 1.2 |
| Gray, Amaya | Staff | 09 Aug 2023 | External audit support | Initial update of external status report deck prior to leadership review | 0.8 |
| Chen, Justin | Senior | 09 Aug 2023 | External audit support | Recreating MicroBT table with new schedule provided by management | 2.0 |
| Chen, Justin | Senior | 09 Aug 2023 | External audit support | Tie recon tab to General Ledger (GL) and movement in fixed assets | 0.4 |
| Chen, Justin | Senior | 09 Aug 2023 | External audit support | Updated shipping tab within Advanced payments | 1.1 |
| Chen, Justin | Senior | 09 Aug 2023 | External audit support | Final Pass on comments made in Advanced payments | 1.6 |
| Chen, Justin | Senior | 09 Aug 2023 | External audit support | Final Pass on comments made in Accrued Expense | 0.4 |
| Chen, Justin | Senior | 09 Aug 2023 | External audit support | Addressing comments within financial statement Notes | 3.7 |
| Lindeman, Ryan | Senior | 09 Aug 2023 | External audit support | Adding a received fixed asset listing for 2021 and tying to workbook. Cleaning up workbook after internal review | 2.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Lindeman,Ryan | Senior | 09 Aug 2023 | External Audit Support | Working through a specific issue in the calculation of the adjusting entry for mothership invoices in accrued expenses and cleaning up the file | 3.2 |
| Lindeman,Ryan | Senior | 09 Aug 2023 | External Audit Support | Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius) | 1.0 |
| Riley,Sean | Senior Manager | 09 Aug 2023 | External Audit Support | Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius) | 1.0 |
| Riley,Sean | Senior Manager | 09 Aug 2023 | External Audit Support | Meeting to discuss Bitcoin (BTC) loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes | 0.8 |
| Riley,Sean | Senior Manager | 09 Aug 2023 | External Audit Support | Secondary review of Bitcoin (BTC) loan schedule and associated calculations. | 2.8 |
| Riley,Sean | Senior Manager | 09 Aug 2023 | External Audit Support | Secondary review of 2021 digital asset dispositions and affect on Bitcoin (BTC) loan balance. | 1.2 |
| Riley,Sean | Senior Manager | 09 Aug 2023 | External Audit Support | Secondary review of 2021 digital asset workbook, specifically impairment calculation. | 2.1 |
| Gust, Ryan A. | Manager | 09 Aug 2023 | External Audit Support | Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius) | 1.0 |
| MacIntosh,Paul | Partner/Principal | 09 Aug 2023 | External Audit Support | Executive review of 2021 digital asset workbook | 1.1 |
| Dishman,Carly | Manager | 10 Aug 2023 | External Audit Support | Meeting with technical accounting team to continue discussion of terms of electric sales agreement between Mothership and Celsius, and scope of the memorandum. EY Attendees: C. Dishman, D. Granados, T. Hayes | 0.5 |
| Dishman,Carly | Manager | 10 Aug 2023 | External Audit Support | Review updated preliminary draft and continue providing comments on Mothership derivative memo | 3.2 |
| Dishman,Carly | Manager | 10 Aug 2023 | External Audit Support | Research on embedded derivatives and leases related to letters of intent | 1.9 |
| Eo, Brian Y | Manager | 10 Aug 2023 | External audit support | Calculate Interest General Ledger (GL) analysis to be disclosed in the related party footnote disclosure | 3.6 |
| Granados,Dariana | Staff | 10 Aug 2023 | External audit support | Day 3 Drafting accounting memorandum for Mothership power purchase agreement. (Part 1) | 2.9 |
| Granados,Dariana | Staff | 10 Aug 2023 | External audit support | Meeting with technical accounting team to continue discussion of terms of electric sales agreement between Mothership and Celsius, and scope of the memorandum. EY Attendees: C. Dishman, D. Granados, T. Hayes | 0.5 |
| Gust, Ryan A. | Senior | 10 Aug 2023 | External audit support | Update payroll workpaper based on conversation with client | 3.3 |
| Gust, Ryan A. | Senior | 10 Aug 2023 | External audit support | Review and finalize the 2021 advanced payments workpaper | 2.6 |
| Gust, Ryan A. | Senior | 10 Aug 2023 | External audit support | Review and finalize the accrued expenses workpaper | 0.9 |
| Gust, Ryan A. | Senior | 10 Aug 2023 | External audit support | Review service fees material provided by management | 0.7 |
| Hayes,Taylor | Manager | 10 Aug 2023 | External Audit Support | Meeting with technical accounting team to continue discussion of terms of electric sales agreement between Mothership and Celsius, and scope of the memorandum. EY Attendees: C. Dishman, D. Granados, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 10 Aug 2023 | External Audit Support | Updates to the Power Purchase Agreement (PPA)derivative memo | 0.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 10 Aug 2023 | External Audit Support | Part 1 Allocation of labor & material expenditures to the appropriate asset groupings for fixed asset impairment; including research of each applicable vendor to determine correct asset grouping | 3.8 |
| Hayes,Taylor | Manager | 10 Aug 2023 | External Audit Support | Completeness and accuracy review of fixed asset file for impairment calculation | 1.2 |
| Hayes,Taylor | Manager | 10 Aug 2023 | External Audit Support | Review of asset categories provided by Alvarez & Marsal for impairment calc | 0.8 |
| Gray,Amaya | Staff | 10 Aug 2023 | External audit support | Adjusting financials and budget to correctly reflect current standing | 3.1 |
| Chen,Justin | Senior | 10 Aug 2023 | External audit support | Accrued Expenses - Addressing Sean's comments | 1.0 |
| Chen,Justin | Senior | 10 Aug 2023 | External audit support | Include Adjusted Journal Entries (AJEs) per S. Riley Request | 0.5 |
| Chen,Justin | Senior | 10 Aug 2023 | External audit support | 3rd pass on R Gust's comments in advance payments | 2.0 |
| Chen,Justin | Senior | 10 Aug 2023 | External audit support | Setting up Payroll Service Fee | 2.5 |
| Chen,Justin | Senior | 10 Aug 2023 | External audit support | Addressing Kai's Comments per GAAP checklist | 1.6 |
| Lindeman,Ryan | Senior | 10 Aug 2023 | External Audit Support | Working on closing specific items in 2021 debt that we obtained support for | 2.2 |
| Riley,Sean | Senior Manager | 10 Aug 2023 | External Audit Support | Secondary review of 2022 digital asset workbook, specifically completeness and accuracy of digital asset balance. | 2.3 |
| Riley,Sean | Senior Manager | 10 Aug 2023 | External Audit Support | Review of 2022 advanced payment support provided by Client and accumulation of required journal entries. | 2.6 |
| Riley,Sean | Senior Manager | 10 Aug 2023 | External Audit Support | Secondary review of 2022 loan interest reconciliation and support. | 1.4 |
| MacIntosh,Paul | Partner/Principal | 10 Aug 2023 | External Audit Support | Executive review of 2022 advanced payment support and accumulation of required journal entries. | 0.9 |
| Granados,Dariana | Staff | 10 Aug 2023 | External audit support | Day 3 Drafting accounting memorandum for Mothership power purchase agreement. (Part 2) | 1.4 |
| Hayes,Taylor | Manager | 10 Aug 2023 | External audit support | Part 2 Allocation of labor & material expenditures to the appropriate asset groupings for fixed asset impairment; including research of each applicable vendor to determine correct asset grouping | 0.5 |
| Hayes,Taylor | Manager | 10 Aug 2023 | External audit support | Part 2 Ongoing preparation of Fixed Asset Impairment (Step 2) | 0.6 |
| Hayes,Taylor | Manager | 10 Aug 2023 | External audit support | Part 2 Review of FY23 digital asset workbook | 0.6 |
| Barda,Eli | Partner/Principal | 10 Aug 2023 | External audit support | Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda | 0.6 |
| Barda,Eli | Partner/Principal | 10 Aug 2023 | External audit support | Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.8 |
| Shimoni,Avri | Senior Manager | 10 Aug 2023 | External audit support | Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda | 0.6 |
| Gray,Amaya | Staff | 10 Aug 2023 | External audit support | Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.8 |
| Riley,Sean | Senior Manager | 10 Aug 2023 | External audit support | Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|--|-------|
| Zaman,Sabina | Partner/Principal | 10 Aug 2023 | External audit support | Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.8 |
| Shwartz,Yoav | Partner/Principal | 10 Aug 2023 | External audit support | Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.8 |
| Shimoni,Avri | Senior Manager | 10 Aug 2023 | External audit support | Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz | 0.8 |
| Granados,Dariana | Staff | 11 Aug 2023 | External audit support | Day 4 Drafting accounting memorandum for Mothership power purchase agreement. (Part I) | 3.2 |
| Gust, Ryan A. | Senior | 11 Aug 2023 | External audit support | Address review comments for the 2021 advanced payments workpaper | 1.0 |
| Gust, Ryan A. | Senior | 11 Aug 2023 | External audit support | Review and leave review comments for the 2022 debt workpaper | 1.3 |
| Gust, Ryan A. | Senior | 11 Aug 2023 | External audit support | Review new payroll provided by management and make suggested updates | 1.2 |
| Gust, Ryan A. | Senior | 11 Aug 2023 | External audit support | Review the Property, Plant, and Equipment (PPE) workbook | 0.9 |
| Gust, Ryan A. | Senior | 11 Aug 2023 | External audit support | Review the prepaid hosting and hosting workpaper | 1.2 |
| Hayes,Taylor | Manager | 11 Aug 2023 | External Audit Support | Discuss Asset Reconciliation EY Attendees: J. Chen, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 11 Aug 2023 | External Audit Support | Discuss Fixed Asset - Land Evaluation - Zillow EY Attendees: J. Chen, T. Hayes | 0.2 |
| Hayes,Taylor | Manager | 11 Aug 2023 | External Audit Support | Follow up on Fixed Assets (FA)Asset Reconciliation Schedule EY Attendees: J. Chen, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 11 Aug 2023 | External Audit Support | Discussion on approach to fixed assets reconciliation EY Attendees: J. Chen, T. Hayes | 0.1 |
| Hayes,Taylor | Manager | 11 Aug 2023 | External audit support | Research completeness / accuracy discrepancies between Alvarez & Marsal fixed asset file and Fixed Assets (FA) register provided by client | 1.9 |
| Hayes,Taylor | Manager | 11 Aug 2023 | External Audit Support | Preparation of digital asset rollforward for FY21/22 | 2.1 |
| Sun,Kaiyang | Senior Manager | 11 Aug 2023 | External Audit Support | Reviewed accounting adjustments related to Bitcoin payments | 1.4 |
| Gray,Amaya | Staff | 11 Aug 2023 | External audit support | Update external status report deck prior to J. Block (Celsius) review next week | 0.9 |
| Chen,Justin | Senior | 11 Aug 2023 | External audit support | Researching Fair Value for land in Midland County | 1.0 |
| Chen,Justin | Senior | 11 Aug 2023 | External audit support | Discuss Asset Reconciliation EY Attendees: J. Chen, T. Hayes | 0.6 |
| Chen,Justin | Senior | 11 Aug 2023 | External audit support | Follow up on Fixed Assets (FA)Asset Reconciliation Schedule EY Attendees: J. Chen, T. Hayes | 0.3 |
| Chen,Justin | Senior | 11 Aug 2023 | External audit support | Discuss Fixed Asset - Land Evaluation - Zillow EY Attendees: J. Chen, T. Hayes | 0.2 |
| Chen,Justin | Senior | 11 Aug 2023 | External audit support | Discussion on approach to fixed assets reconciliation EY Attendees: J. Chen, T. Hayes | 0.1 |
| Chen,Justin | Senior | 11 Aug 2023 | External audit support | Update fixed assets reconciliation | 3.8 |
| Lindeman,Ryan | Senior | 11 Aug 2023 | External Audit Support | Prepare cash reconciliation workbook for 2021 | 0.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Lindeman,Ryan | Senior | 11 Aug 2023 | External Audit Support | Review file for accrued expenses and tickmarks | 0.5 |
| Lindeman,Ryan | Senior | 11 Aug 2023 | External Audit Support | Working on closing specific items in 2021 debt that we obtained support for | 3.2 |
| Riley,Sean | Senior Manager | 11 Aug 2023 | External Audit Support | Secondary review of Q1 2022 fixed asset support provided by Client and updates to schedules. | 2.7 |
| Riley,Sean | Senior Manager | 11 Aug 2023 | External Audit Support | Secondary review of Annual 2022 fixed asset reconciliation. | 1.2 |
| Riley,Sean | Senior Manager | 11 Aug 2023 | External Audit Support | Secondary review of 2021 prepaid hosting cost support and associated workbook. | 1.9 |
| Riley,Sean | Senior Manager | 11 Aug 2023 | External Audit Support | Secondary review of 2022 fixed asset impairment, including model and asset allocation. | 1.7 |
| MacIntosh,Paul | Partner/Principal | 11 Aug 2023 | External Audit Support | Executive review of 2021 prepaid hosting cost support and associated workbook. | 0.8 |
| Granados,Dariana | Staff | 11 Aug 2023 | External audit support | Day 4 Drafting accounting memorandum for Mothership power purchase agreement. (Part 2) | 2.3 |
| Eo, Brian Y | Manager | 12 Aug 2023 | External audit support | Update loan interest reconciliation workpaper | 0.3 |
| Gust, Ryan A. | Senior | 13 Aug 2023 | External audit support | Review the prepaid hosting and hosting workpaper | 1.2 |
| Gust, Ryan A. | Senior | 13 Aug 2023 | External audit support | Review the 2021 Property, Plant, and Equipment (PPE) workbook | 0.9 |
| Lindeman,Ryan | Senior | 13 Aug 2023 | External Audit Support | Editing 2021 debt workpaper for open items | 0.9 |
| Eo, Brian Y | Manager | 14 Aug 2023 | External audit support | Interest Expense Reconciliation Tieouts | 0.6 |
| Gust, Ryan A. | Manager | 14 Aug 2023 | External Audit Support | Meeting to discuss 2021 Property, Plant, and Equipment (PPE) and 2021 Hosting EY Attendees: R. Gust, S. Riley | 0.3 |
| Gust, Ryan A. | Manager | 14 Aug 2023 | External Audit Support | Meeting to discuss 2021 Property, Plant, and Equipment (PPE) EY Attendees: R. Gust, T. Hayes | 0.5 |
| Gust, Ryan A. | Manager | 14 Aug 2023 | External audit support | To finalize Hosting Schedule Workpaper EY Attendees: R. Gust, J. Chen | 0.5 |
| Gust, Ryan A. | Senior | 14 Aug 2023 | External audit support | Review and finalize 2021 Hosting and Prepaid Hosting workpaper | 2.3 |
| Gust, Ryan A. | Senior | 14 Aug 2023 | External audit support | Review and update 2021 Property, Plant, and Equipment (PPE) audit support workbook | 1.8 |
| Gust, Ryan A. | Senior | 14 Aug 2023 | External audit support | Review 2021 payroll workbook and outstanding items | 1.8 |
| Gust, Ryan A. | Senior | 14 Aug 2023 | External audit support | Update 2021 related party workpaper | 1.2 |
| Hayes,Taylor | Manager | 14 Aug 2023 | External Audit Support | Meeting to discuss 2021 Property, Plant, and Equipment (PPE) EY Attendees: R. Gust, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 14 Aug 2023 | External Audit Support | Part 1 Ongoing preparation of Fixed Asset Impairment (Step 2) | 3.6 |
| Hayes,Taylor | Manager | 14 Aug 2023 | External Audit Support | Ongoing preparation of Fixed Asset Impairment (Step 1) | 3.3 |
| Chen,Justin | Senior | 14 Aug 2023 | External audit support | Setting up hosting services workpaper, creating table for year-end hosting services account reconciliation | 3.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|---|-------|
| Chen,Justin | Senior | 14 Aug 2023 | External audit support | Addressing hosting services workpaper comments from R. Gust for purposes of audit workpapers | 1.0 |
| Chen,Justin | Senior | 14 Aug 2023 | External audit support | Power, Plant, and Equipment (PPE) Invoice vouching for external confirmation for purposes of audit workpaper reconciliation | 3.3 |
| Chen,Justin | Senior | 14 Aug 2023 | External audit support | Finalize Hosting Schedule Workpaper EY Attendees: R. Gust, J. Chen | 0.5 |
| Lindeman,Ryan | Senior | 14 Aug 2023 | External Audit Support | Completing related parties workbooks for 2021/2022 | 3.8 |
| Lindeman,Ryan | Senior | 14 Aug 2023 | External Audit Support | Following up on 2021 debt items | 0.2 |
| Riley,Sean | Senior Manager | 14 Aug 2023 | External Audit Support | Meeting to discuss 2021 Property, Plant, and Equipment (PPE) and 2021 Hosting EY Attendees: R. Gust, S. Riley | 0.3 |
| Riley,Sean | Senior Manager | 14 Aug 2023 | External Audit Support | Review of 2021 revenue share agreement with Argo. | 0.6 |
| Riley,Sean | Senior Manager | 14 Aug 2023 | External Audit Support | Secondary review of 2021 revenue share workbook and associated support. | 2.3 |
| Riley,Sean | Senior Manager | 14 Aug 2023 | External Audit Support | Secondary review of 2022 balances of accounts after adjusted journal entries are posted by Client. | 2.6 |
| Riley,Sean | Senior Manager | 14 Aug 2023 | External Audit Support | Secondary review of 2022 digital asset derivative support and workbook. | 2.2 |
| MacIntosh,Paul | Partner/Principal | 14 Aug 2023 | External Audit Support | Executive review of 2021 revenue share workbook and associated support. | 1.1 |
| MacIntosh,Paul | Partner/Principal | 14 Aug 2023 | External Audit Support | Executive review of 2022 balances of accounts | 1.3 |
| MacIntosh,Paul | Partner/Principal | 14 Aug 2023 | External Audit Support | Executive review of 2022 digital asset derivative support and workbook. | 0.7 |
| Barda,Eli | Partner/Principal | 14 Aug 2023 | External audit support | Meeting with PPD discussion for Celsius engagement . EY Attendees: E.Barda, I.Gotlieb | 0.9 |
| Gotlieb,Itai | Partner/Principal | 14 Aug 2023 | External audit support | Meeting with PPD discussion for Celsius engagement . EY Attendees: E.Barda, I.Gotlib | 0.9 |
| Eo, Brian Y | Manager | 15 Aug 2023 | External audit support | Analyze interest expense variance | 0.8 |
| Eo, Brian Y | Manager | 15 Aug 2023 | External audit support | Update Celsius Mining Excel Workbook | 1.3 |
| Gust, Ryan A. | Manager | 15 Aug 2023 | External Audit Support | Meeting to discuss 2022 payroll updates EY Attendees: R. Gust, S. Riley | 0.8 |
| Gust, Ryan A. | Senior | 15 Aug 2023 | External audit support | Review and make updates to payroll based on client discussion | 3.6 |
| Gust, Ryan A. | Senior | 15 Aug 2023 | External audit support | Make updates to 2022 loan workbook based on client discussion | 2.1 |
| Gust, Ryan A. | Senior | 15 Aug 2023 | External audit support | Review and make updates to the service fees workbook | 1.5 |
| Hayes,Taylor | Manager | 15 Aug 2023 | External Audit Support | Ongoing preparation of fixed asset impairment (step 3) | 3.4 |
| Hayes,Taylor | Manager | 15 Aug 2023 | External Audit Support | Review of fair value information received from client related to individual asset fair values | 2.8 |
| Hayes,Taylor | Manager | 15 Aug 2023 | External Audit Support | Research of BTC miner fair values (i.e., search for sales data and / or other pricing indexes | 1.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| Riley,Sean | Senior Manager | 15 Aug 2023 | External Audit Support | Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM) | 0.9 |
| Zaman,Sabina | Partner/Principal | 15 Aug 2023 | External Audit Support | Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM) | 0.9 |
| Gray,Amaya | Staff | 15 Aug 2023 | External audit support | Draft status report deck for leadership review in preparation for call with J. Block (Celsius) regarding the progression of timeline | 0.8 |
| Chen,Justin | Senior | 15 Aug 2023 | External audit support | Service Fee Workpaper final edits, including checking of proper values | 3.5 |
| Lindeman,Ryan | Senior | 15 Aug 2023 | External Audit Support | Obtaining support for and tying out remaining 2021 debt items | 1.5 |
| Riley,Sean | Senior Manager | 15 Aug 2023 | External Audit Support | Meeting to discuss 2022 payroll updates EY Attendees: R. Gust, S. Riley | 0.8 |
| Riley,Sean | Senior Manager | 15 Aug 2023 | External Audit Support | Secondary review of 2022 digital asset derivative adjusting journal entries. | 1.9 |
| Riley,Sean | Senior Manager | 15 Aug 2023 | External Audit Support | Secondary review of 2021 digital asset workbook to determine necessary adjusting journal entries. | 0.8 |
| Riley,Sean | Senior Manager | 15 Aug 2023 | External Audit Support | Secondary review of 2021 transfer pricing workbook | 1.1 |
| MacIntosh,Paul | Partner/Principal | 15 Aug 2023 | External Audit Support | Executive review of 2022 digital asset derivative adjusting journal entries. | 0.6 |
| MacIntosh,Paul | Partner/Principal | 15 Aug 2023 | External Audit Support | Executive review of 2021 digital asset workbook to determine necessary adjusting journal entries. | 1.2 |
| MacIntosh,Paul | Partner/Principal | 15 Aug 2023 | External Audit Support | Executive review of 2021 transfer pricing workbook | 0.4 |
| Barda,Eli | Partner/Principal | 15 Aug 2023 | External audit support | Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM), A.Mhana, A.Shimoni, E.Barda | 0.9 |
| Shimoni,Avri | Senior Manager | 15 Aug 2023 | External audit support | Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM), A.Mhana, A.Shimoni, E.Barda | 0.9 |
| Dishman,Carly | Manager | 16 Aug 2023 | External Audit Support | Review preliminary draft and provide comments on Mothership derivative memo (part 3) | 3.7 |
| Dishman,Carly | Manager | 16 Aug 2023 | External Audit Support | Review derivative schedules provided and draft derivative adjusted journal entries related to mothership | 3.2 |
| Eo, Brian Y | Manager | 16 Aug 2023 | External audit support | Update excel workbook documentation | 2.2 |
| Gust, Ryan A. | Senior | 16 Aug 2023 | External audit support | Review and finalize 2021 fixed asset reconciliation | 3.9 |
| Gust, Ryan A. | Senior | 16 Aug 2023 | External audit support | Review the 2021 Service Fees workpaper | 2.9 |
| Gust, Ryan A. | Senior | 16 Aug 2023 | External audit support | Begin to prepare 2021 payroll workpaper | 2.2 |
| Hayes,Taylor | Manager | 16 Aug 2023 | External Audit Support | Meeting to discuss Argo / Bitcoin loan adjusting entries required EY Attendees: T. Hayes, S. Riley | 1.1 |
| Hayes,Taylor | Manager | 16 Aug 2023 | External Audit Support | Correction of derivative / Digital Assets (DA)adjusting entries based on comments received from secondary review | 0.7 |
| Hayes,Taylor | Manager | 16 Aug 2023 | External Audit Support | Impairment allocation across asset groups based on Step 3 impairment calculation | 2.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 16 Aug 2023 | External Audit Support | Preparation of Fixed Assets (FA) impairment workbook and related required audit support | 2.4 |
| Sun,Kaiyang | Senior Manager | 16 Aug 2023 | External Audit Support | Update documentation for financial statement workpaper EY Attendees: J. Chen, K. Sun | 0.3 |
| Gray,Amaya | Staff | 16 Aug 2023 | External audit support | Draft status report deck for presentation to leadership prior to discussion around similar items with J. Block (Celsius) | 1.2 |
| Gray,Amaya | Staff | 16 Aug 2023 | External audit support | Draft status deck for leadership review in preparation for conversation regarding timeline updates with J. Block | 0.9 |
| Chen,Justin | Senior | 16 Aug 2023 | External Audit Support | Update documentation for financial statement workpaper EY Attendees: J. Chen, K. Sun | 0.3 |
| Lindeman,Ryan | Senior | 16 Aug 2023 | External Audit Support | Addressing review comments/ reworking loan interest workbook | 1.9 |
| Lindeman,Ryan | Senior | 16 Aug 2023 | External Audit Support | Following up on 2021 debt items | 1.4 |
| Riley,Sean | Senior Manager | 16 Aug 2023 | External Audit Support | Meeting to discuss Argo / Bitcoin (BTC) loan adjusting entries required EY Attendees: T. Hayes, S. Riley | 1.1 |
| Riley,Sean | Senior Manager | 16 Aug 2023 | External Audit Support | Secondary review of Bitcoin (BTC) loan workbook and corresponding adjusted journal entries. | 2.9 |
| Riley,Sean | Senior Manager | 16 Aug 2023 | External Audit Support | Secondary review of Argo workbook and corresponding adjusted journal entries | 2.1 |
| Riley,Sean | Senior Manager | 16 Aug 2023 | External Audit Support | Secondary review of 2022 accrual support and adjusted journal entries related to insurance and professional fees. | 1.4 |
| MacIntosh,Paul | Partner/Principal | 16 Aug 2023 | External Audit Support | Executive review of Argo workbook and corresponding adjusted journal entries | 0.9 |
| MacIntosh,Paul | Partner/Principal | 16 Aug 2023 | External Audit Support | Executive review of 2022 accrual support and adjusted journal entries | 0.7 |
| Lipschutz,Jordan | Manager | 17 Aug 2023 | External audit support | Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley | 0.5 |
| Hill,Jeffrey | Partner/Principal | 17 Aug 2023 | External audit support | Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley | 0.5 |
| Shimoni,Avri | Senior Manager | 17 Aug 2023 | External audit support | Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley | 0.5 |
| Shwartz,Yoav | Partner/Principal | 17 Aug 2023 | External audit support | Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley | 0.5 |
| Barda,Eli | Partner/Principal | 17 Aug 2023 | External audit support | Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley | 0.5 |
| Zaman,Sabina | Partner/Principal | 17 Aug 2023 | External audit support | Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley | 0.5 |
| Beattie,Steve | Partner/Principal | 17 Aug 2023 | External audit support | Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|---|-------|
| Riley,Sean | Senior Manager | 17 Aug 2023 | External audit support | Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Shwartz, E. Barda, S. Zaman, S. Beattie, S. Riley | 0.5 |
| Dishman,Carly | Manager | 17 Aug 2023 | External Audit Support | Review preliminary draft and provide comments on Mothership derivative memo (part 4) | 2.9 |
| Eo, Brian Y | Manager | 17 Aug 2023 | External audit support | Financial statements excel workbook documentation | 2.7 |
| Gust, Ryan A. | Senior | 17 Aug 2023 | External audit support | Populate journal entries in the payroll workpaper | 2.9 |
| Gust, Ryan A. | Senior | 17 Aug 2023 | External audit support | Prepare 2021 payroll testwork | 3.4 |
| Hayes,Taylor | Manager | 17 Aug 2023 | External Audit Support | Review of July 2023 financial statement workbook provided by client | 2.9 |
| Hayes,Taylor | Manager | 17 Aug 2023 | External Audit Support | Review of Montana OP profit share agreement under 606/842 | 3.2 |
| Hayes,Taylor | Manager | 17 Aug 2023 | External Audit Support | Draft proposed entries related to Montana OP profit share based on contract review and invoices provided by client | 1.9 |
| Lindeman,Ryan | Senior | 17 Aug 2023 | External Audit Support | Tying out recently received invoices for 2021 fixed assets | 0.8 |
| Lindeman,Ryan | Senior | 17 Aug 2023 | External Audit Support | Obtaining data for land value for fixed assets | 1.9 |
| Riley,Sean | Senior Manager | 17 Aug 2023 | External Audit Support | Secondary review of 2021 related party loan schedule and corresponding support. | 2.3 |
| Riley,Sean | Senior Manager | 17 Aug 2023 | External Audit Support | Secondary review of related party loan adjusted journal entries. | 0.7 |
| MacIntosh,Paul | Partner/Principal | 17 Aug 2023 | External Audit Support | Executive review of related party loan adjusted journal entries. | 0.1 |
| Eo, Brian Y | Manager | 18 Aug 2023 | External audit support | Update financial statements excel workbook documentation for related party | 1.2 |
| Gust, Ryan A. | Senior | 18 Aug 2023 | External audit support | Finalize 2021 payroll workpaper | 3.9 |
| Hayes,Taylor | Manager | 18 Aug 2023 | External Audit Support | Contract review of Novawulf revenue share agreement under 606/842 | 3.1 |
| Hayes,Taylor | Manager | 18 Aug 2023 | External Audit Support | Drafting proposed entries related to Novawulf agreement based on a hypothetical scenario | 1.3 |
| Hayes,Taylor | Manager | 18 Aug 2023 | External Audit Support | Preparation of fixed asset listing as of 7/31/23 to be provided to Stout valuation team | 3.6 |
| Lipschutz,Jordan | Manager | 18 Aug 2023 | External Audit Support | Meeting to discuss and prepare status report deck for Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun | 0.4 |
| Gray,Amaya | Staff | 18 Aug 2023 | External Audit Support | Meeting to discuss and prepare status report deck for Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun | 0.4 |
| Lindeman,Ryan | Senior | 18 Aug 2023 | External Audit Support | Complete Advance Payments work for 2020 | 1.1 |
| Riley,Sean | Senior Manager | 18 Aug 2023 | External Audit Support | Meeting to discuss and prepare status report deck for Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun | 0.4 |
| Riley,Sean | Senior Manager | 18 Aug 2023 | External Audit Support | Secondary review of 2020 related party loan schedule and corresponding support. | 0.9 |
| Riley,Sean | Senior Manager | 18 Aug 2023 | External Audit Support | Secondary review of 2021 lease document and corresponding schedule | 1.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|--|-------|
| Riley,Sean | Senior Manager | 18 Aug 2023 | External Audit Support | Secondary review of 2020 other receivables support and schedule. | 1.6 |
| Riley,Sean | Senior Manager | 18 Aug 2023 | External Audit Support | Secondary review of 2020 other payables support and schedule. | 1.3 |
| Eo, Brian Y | Manager | 21 Aug 2023 | External audit support | Financial statements excel workbook documentation | 1.1 |
| Gust, Ryan A. | Senior | 21 Aug 2023 | External audit support | Review 2020 advanced payments workpaper | 0.4 |
| Gust, Ryan A. | Senior | 21 Aug 2023 | External audit support | Review 2020 other receivables workpaper | 1.6 |
| Gust, Ryan A. | Senior | 21 Aug 2023 | External audit support | Review 2021 other payables workpaper | 0.2 |
| Gust, Ryan A. | Senior | 21 Aug 2023 | External audit support | Update 2021 payroll workpaper and adjusted journal entries based on conversation with client | 0.4 |
| Gust, Ryan A. | Senior | 21 Aug 2023 | External audit support | Update and finalize the 2020 advanced payments workbook | 2.1 |
| Gust, Ryan A. | Senior | 21 Aug 2023 | External audit support | Review the accrued expenses workpaper | 0.4 |
| Gust, Ryan A. | Senior | 21 Aug 2023 | External audit support | Review the 2020 other receivables workpaper | 1.2 |
| Gust, Ryan A. | Manager | 21 Aug 2023 | External Audit Support | Discuss Other Payable 2020 EY Attendees: J. Chen, R. Gust | 0.4 |
| Hayes,Taylor | Manager | 21 Aug 2023 | External Audit Support | Meeting to discuss long-lived asset impairment workbook for FY 2022 and potential adjusting entries related to impairment. Also discuss July 2023 fixed asset listing for valuation purposes. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 21 Aug 2023 | External Audit Support | Research of how to recalculate hashrate based on electricity usage and miner models used | 2.2 |
| Hayes,Taylor | Manager | 21 Aug 2023 | External Audit Support | Preparation of hashrate recalculation template including various miner models and scenarios (i.e., overclocking, inefficient miners, etc.) | 1.9 |
| Hayes,Taylor | Manager | 21 Aug 2023 | External Audit Support | Drafting fixed asset impairment entries fy22 | 1.7 |
| Hayes,Taylor | Manager | 21 Aug 2023 | External Audit Support | Adjusting fixed asset listing as of 7/31/23 for FY22 impairment | 1.9 |
| Hayes,Taylor | Manager | 21 Aug 2023 | External Audit Support | Reconciliation of additions to fixed assets during fy23 | 1.1 |
| Yoo,Patrick | Senior | 21 Aug 2023 | External Audit Support | Meeting to discuss long-lived asset impairment workbook for FY 2022 and potential adjusting entries related to impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 21 Aug 2023 | External Audit Support | Prepare FY22 impairment of long-lived assets workbook in audit-ready presentation and summarize adjustment to be proposed | 3.9 |
| Yoo,Patrick | Senior | 21 Aug 2023 | External Audit Support | Begin preparation of summarizing listing of physical assets as of July 2023 for use by third-party valuation team | 2.5 |
| Yoo,Patrick | Senior | 21 Aug 2023 | External Audit Support | Review changes to previously prepared workpapers that were made during personal vacation period (8/9-8/20) | 1.8 |
| Gray,Amaya | Staff | 21 Aug 2023 | External audit support | Initial draft of financials update to provide to J. Block (Celsius) on a biweekly basis based | 3.7 |
| Gray,Amaya | Staff | 21 Aug 2023 | External audit support | Initial draft of financials update deck to provide to J. Block (Celsius) | 1.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|--|-------|
| Gray,Amaya | Staff | 21 Aug 2023 | External audit support | Adjust financials update to ensure numbers are correctly reflected for J. Block (Celsius) view | 2.9 |
| Chen,Justin | Senior | 21 Aug 2023 | External audit support | Draft workpaper and subsequent vouching of details for 2020 loan to cash flow | 3.2 |
| Chen,Justin | Senior | 21 Aug 2023 | External audit support | Address R. Gust comments to 2020 Loan to cash flow | 3.0 |
| Chen,Justin | Senior | 21 Aug 2023 | External audit support | Updating 2022 Statement of Cash Flows based on feedback from team | 1.8 |
| Chen,Justin | Senior | 21 Aug 2023 | External Audit Support | Discuss Other Payable 2020 EY Attendees: J. Chen, R. Gust | 0.4 |
| Lindeman,Ryan | Senior | 21 Aug 2023 | External Audit Support | Completing Advance Payments work for 2020 | 1.8 |
| Lindeman,Ryan | Senior | 21 Aug 2023 | External Audit Support | Executive review of lease schedule | 2.4 |
| Lindeman,Ryan | Senior | 21 Aug 2023 | External Audit Support | Executive review of lease analysis | 3.4 |
| Riley,Sean | Senior Manager | 21 Aug 2023 | External Audit Support | Meeting to discuss long-lived asset impairment workbook for FY 2022 and potential adjusting entries related to impairment. Also discuss July 2023 fixed asset listing for valuation purposes. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.8 |
| Riley,Sean | Senior Manager | 21 Aug 2023 | External audit support | Review of revenue contracts related to 2021. | 1.3 |
| Riley,Sean | Senior Manager | 21 Aug 2023 | External audit support | Secondary review of revenue recognition policy - background and technical section. | 2.9 |
| Riley,Sean | Senior Manager | 21 Aug 2023 | External audit support | Secondary review of revenue recognition policy - step 1. | 2.6 |
| Riley,Sean | Senior Manager | 21 Aug 2023 | External audit support | Secondary review of revenue recognition policy - step 2. | 1.6 |
| Eo, Brian Y | Manager | 22 Aug 2023 | External audit support | Update advance payments footnote disclosure - Workbook | 2.1 |
| Eo, Brian Y | Manager | 22 Aug 2023 | External audit support | Update financial statements excel workbook documentation for Chapter 11 bankruptcy | 1.6 |
| Gust, Ryan A. | Manager | 22 Aug 2023 | External Audit Support | Discussion regarding related Parties payable 2020 tickmarks EY Attendees: J. Chen, R. Gust | 0.2 |
| Gust, Ryan A. | Senior | 22 Aug 2023 | External audit support | Review and finalize 2020 other payables workpaper | 3.8 |
| Gust, Ryan A. | Senior | 22 Aug 2023 | External audit support | Review and finalize 2020 advanced payments workpaper | 0.4 |
| Gust, Ryan A. | Senior | 22 Aug 2023 | External audit support | Review 2020 other receivables workpaper | 3.8 |
| Hayes,Taylor | Manager | 22 Aug 2023 | External Audit Support | Discussion of power purchase agreement derivative and related entries for realizing a power purchase agreement position EY Attendees: T. Hayes, C. Dishman, S. Riley | 0.8 |
| Hayes,Taylor | Manager | 22 Aug 2023 | External Audit Support | Draft email to client based on discussion around Power Purchase Agreement (PPA) | 0.6 |
| Hayes,Taylor | Manager | 22 Aug 2023 | External Audit Support | Drafting fixed asset impairment memo | 3.3 |
| Hayes,Taylor | Manager | 22 Aug 2023 | External Audit Support | Review of revenue recognition memo | 1.1 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 22 Aug 2023 | External Audit Support | Reconciliation of additions to Capital In Progress (CIP)/ Advanced Payments during FY23 | 1.8 |
| Kim,Sophia J. | Manager | 22 Aug 2023 | External Audit Support | Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim | 0.5 |
| Kim,Sophia J. | Manager | 22 Aug 2023 | External Audit Support | Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim | 0.2 |
| Sun,Kaiyang | Senior Manager | 22 Aug 2023 | External Audit Support | Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim | 0.5 |
| Sun,Kaiyang | Senior Manager | 22 Aug 2023 | External Audit Support | Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim | 0.2 |
| Yoo,Patrick | Senior | 22 Aug 2023 | External Audit Support | Continue preparation of summarizing listing of physical assets as of July 2023 for use by third-party valuation team, start on Dec 2022 summary | 3.9 |
| Yoo,Patrick | Senior | 22 Aug 2023 | External Audit Support | Review changes to previously prepared workpapers that were made during personal vacation period (8/9-8/20) | 3.6 |
| Zaman,Sabina | Partner/Principal | 22 Aug 2023 | External Audit Support | Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim | 0.5 |
| Gray,Amaya | Staff | 22 Aug 2023 | External Audit Support | Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim | 0.2 |
| Gray,Amaya | Staff | 22 Aug 2023 | External Audit Support | Review financials update for J. Block (Celsius) prior to discussion with leadership | 0.8 |
| Gray,Amaya | Staff | 22 Aug 2023 | External Audit Support | Update financials update for J. Block (Celsius) prior to discussion with leadership | 1.1 |
| Gray,Amaya | Staff | 22 Aug 2023 | External Audit Support | Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim | 0.5 |
| Gray,Amaya | Staff | 22 Aug 2023 | External audit support | Secondary update to financials update deck for J. Block (Celsius) view | 1.8 |
| Chen,Justin | Senior | 22 Aug 2023 | External audit support | Update initial draft of 2020 payables | 3.4 |
| Chen,Justin | Senior | 22 Aug 2023 | External audit support | Addressing R. Gust comments to 2020 External Payables Workpaper | 2.5 |
| Chen,Justin | Senior | 22 Aug 2023 | External audit support | Review K. Sun comments for accounts payable footnote | 2.0 |
| Chen,Justin | Senior | 22 Aug 2023 | External Audit Support | Discussion regarding related Parties payable 2020 - tms EY Attendees: J. Chen, R. Gust | 0.2 |
| Lindeman,Ryan | Senior | 22 Aug 2023 | External Audit Support | Completing workbook for related parties 2021/2020 and addressing review comments | 2.9 |
| Riley,Sean | Senior Manager | 22 Aug 2023 | External Audit Support | Discussion of power purchase agreement derivative and related entries for realizing a power purchase agreement position EY Attendees: T. Hayes, C. Dishman, S. Riley | 0.8 |
| Riley,Sean | Senior Manager | 22 Aug 2023 | External Audit Support | Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim | 0.2 |
| Riley,Sean | Senior Manager | 22 Aug 2023 | External Audit Support | Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim | 0.5 |
| Riley,Sean | Senior Manager | 22 Aug 2023 | External Audit Support | Secondary review of revenue recognition policy - step 3. | 2.8 |
| Riley,Sean | Senior Manager | 22 Aug 2023 | External Audit Support | Secondary review of revenue recognition policy - step 4. | 0.3 |
| Riley,Sean | Senior Manager | 22 Aug 2023 | External Audit Support | Secondary review of revenue recognition policy - step 5 and journal entries. | 2.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| Riley,Sean | Senior Manager | 22 Aug 2023 | External Audit Support | Secondary review of fixed asset impairment memo. | 2.7 |
| Riley,Sean | Senior Manager | 22 Aug 2023 | External Audit Support | Secondary review of prepaid adjusted journal entries for 2021 / 2022. | 0.3 |
| Dishman,Carly | Manager | 22 Aug 2023 | External Audit Support | Discussion of power purchase agreement derivative and related entries for realizing a power purchase agreement position EY Attendees: T. Hayes, C. Dishman, S. Riley | 0.8 |
| MacIntosh,Paul | Partner/Principal | 22 Aug 2023 | External Audit Support | Executive review of fixed asset impairment memo. | 0.9 |
| MacIntosh,Paul | Partner/Principal | 22 Aug 2023 | External Audit Support | Executive review of prepaid adjusted journal entries for 2021 / 2022. | 0.1 |
| Dishman,Carly | Manager | 23 Aug 2023 | External Audit Support | Prepare lease term summary document per client request | 3.3 |
| Dishman,Carly | Manager | 23 Aug 2023 | External Audit Support | Assist with preparation of debt rollforward workpaper to assess impact of lease expense and reconcile differences | 2.8 |
| Gust, Ryan A. | Senior | 23 Aug 2023 | External audit support | Clean and finalize files to be delivered to the client | 2.2 |
| Gust, Ryan A. | Senior | 23 Aug 2023 | External audit support | Update and review 2020 other receivables workpaper | 3.0 |
| Hayes,Taylor | Manager | 23 Aug 2023 | External Audit Support | Meeting to discuss fixed assets and Capital In Progress (CIP)listing as of 7/31/2023 to send to valuation team. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 23 Aug 2023 | External Audit Support | Updates to revenue recognition memo | 1.1 |
| Hayes,Taylor | Manager | 23 Aug 2023 | External Audit Support | Preparation of detailed fixed asset listing to support 7/31/23 file provided to Stout valuation team | 2.4 |
| Hayes,Taylor | Manager | 23 Aug 2023 | External Audit Support | Research of discrepancies between impairment workbook, Alvarez & Marsal provided workbooks, and detailed schedules of fixed assets received from client | 2.2 |
| Hayes,Taylor | Manager | 23 Aug 2023 | External Audit Support | Uploading external audit support to RSM in response to audit requests | 1.9 |
| Hayes,Taylor | Manager | 23 Aug 2023 | External Audit Support | Compilation of valuation related items required to provide to external auditors | 0.9 |
| Hayes,Taylor | Manager | 23 Aug 2023 | External Audit Support | Review of temporary profit sharing agreement with EZ blockchain under 606/842 | 2.1 |
| Yoo,Patrick | Senior | 23 Aug 2023 | External Audit Support | Meeting to discuss fixed assets and Capital In Progress (CIP)listing as of 7/31/2023 to send to valuation team. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 23 Aug 2023 | External Audit Support | Finish preparation of physical asset listing after Joel from Celsius came back with follow-up questions/requests from the 3rd party valuation team | 3.2 |
| Yoo,Patrick | Senior | 23 Aug 2023 | External Audit Support | Review 1st group of 2023 profit sharing agreement and summarize terms and details in memo (2 separate agreements) | 2.9 |
| Yoo,Patrick | Senior | 23 Aug 2023 | External Audit Support | Begin review of 2nd group of 2023 profit sharing agreement and summarize terms and details in memo (2 separate agreements) | 1.5 |
| Gray,Amaya | Staff | 23 Aug 2023 | External audit support | Uploading deck to send safely for P.Pandey (Celsius), J. Fan (Celsius), and A. Seetharaman (Celsius) to review | 0.1 |
| Gray,Amaya | Staff | 23 Aug 2023 | External audit support | Drafting and sending email to P.Pandey (Celsius), J. Fan (Celsius), and A. Seetharaman (Celsius) for an update on open action items tracker | 0.3 |
| Chen,Justin | Senior | 23 Aug 2023 | External audit support | Misc, Tying Other Payable, Other Receivable to New General Ledger (GL) and finalization | 2.1 |
| Chen,Justin | Senior | 23 Aug 2023 | External audit support | Debt Workbook Looking for support and inputting into Debt | 2.3 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|------------------------|--|-------|
| Riley,Sean | Senior Manager | 23 Aug 2023 | External Audit Support | Secondary review of Mothership Power Purchase Agreement (PPA) memo. | 2.6 |
| Riley,Sean | Senior Manager | 23 Aug 2023 | External Audit Support | Review of Montana revenue share agreement to understand accounting implications. | 0.4 |
| Riley,Sean | Senior Manager | 23 Aug 2023 | External Audit Support | Review of EZ Blockchain revenue share agreement to understand accounting implications. | 0.3 |
| Riley,Sean | Senior Manager | 23 Aug 2023 | External Audit Support | Review of US Bitcoin Corp. (US Bitcoin Corp (USBTC)) revenue share agreement to understand accounting implications. | 0.6 |
| Riley,Sean | Senior Manager | 23 Aug 2023 | External Audit Support | Review of Novawulf revenue share agreement to understand accounting implications. | 0.4 |
| Riley,Sean | Senior Manager | 23 Aug 2023 | External Audit Support | Secondary review of invoice and associated accounting entries - Montana agreement. | 0.9 |
| Riley,Sean | Senior Manager | 23 Aug 2023 | External Audit Support | Secondary review of invoice and associated accounting entries - EZ Blockchain agreement. | 0.8 |
| Riley,Sean | Senior Manager | 23 Aug 2023 | External Audit Support | Secondary review of invoice and associated accounting entries - Novawulf. | 0.7 |
| Riley,Sean | Senior Manager | 23 Aug 2023 | External Audit Support | Secondary review of deferred costs file and corresponding support. | 1.3 |
| Shimoni,Avri | Senior Manager | 23 Aug 2023 | External audit support | Revisiting and editing the interfirm memo in order to reflect changes in the scope of the project including the restrictions on sharing working papers with predecessor auditors | 0.5 |
| Beattie,Steve | Partner/Principal | 24 Aug 2023 | External Audit Support | Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz | 0.6 |
| Dishman,Carly | Manager | 24 Aug 2023 | External Audit Support | Review sample profit sharing arrangement agreement (pt1) | 2.2 |
| Dishman,Carly | Manager | 24 Aug 2023 | External Audit Support | Research on profit sharing hosting arrangements and potential for embedded leases (part 1) | 0.8 |
| Eo, Brian Y | Manager | 24 Aug 2023 | External audit support | Update disclosure checklist - Chapter 11 filing | 3.4 |
| Eo, Brian Y | Manager | 24 Aug 2023 | External audit support | Prepare/Draft Liabilities subject to compromise analysis | 3.7 |
| Eo, Brian Y | Manager | 24 Aug 2023 | External audit support | Prepare/Draft Liabilities subject to compromise excel documentation | 1.2 |
| Gust, Ryan A. | Senior | 24 Aug 2023 | External audit support | Review and finalize 2022 deliverables | 3.9 |
| Gust, Ryan A. | Senior | 24 Aug 2023 | External audit support | Continue to review and finalize 2022 deliverables | 3.1 |
| Hayes,Taylor | Manager | 24 Aug 2023 | External Audit Support | Tie-out of updated Tbalance sheet to supporting workbooks and adjusting entries provided to Celsius to confirm accuracy of entries posted | 1.7 |
| Hayes,Taylor | Manager | 24 Aug 2023 | External Audit Support | Updates to Digital Assets (DA) workbook for FY22 based on review comments | 2.3 |
| Hayes,Taylor | Manager | 24 Aug 2023 | External Audit Support | Review of Alpha profit sharing agreement under 606/842 | 3.7 |
| Hayes,Taylor | Manager | 24 Aug 2023 | External Audit Support | Drafting example entries under alpha profit sharing agreement | 2.2 |
| Hayes,Taylor | Manager | 24 Aug 2023 | External Audit Support | Review of EZ Blockchain profit sharing agreement under 606/842 | 1.1 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 24 Aug 2023 | External Audit Support | Finish review of 2nd group of 2023 profit sharing agreement and summarize terms and details in memo (2 separate agreements) | 1.6 |
| Yoo,Patrick | Senior | 24 Aug 2023 | External Audit Support | Obtain post-adjustment Tbalance sheet for 2020-2022 and check 2020 final workpapers against 2020 final numbers | 1.4 |
| Yoo,Patrick | Senior | 24 Aug 2023 | External Audit Support | Obtain post-adjustment Tbalance sheet for 2020-2022 and check 2021 final workpapers against 2021 final numbers | 2.1 |
| Yoo,Patrick | Senior | 24 Aug 2023 | External Audit Support | Assist in obtaining audit support to upload to audit team request portal (bank statements, agreements, workpapers, etc) | 1.6 |
| Yoo,Patrick | Senior | 24 Aug 2023 | External Audit Support | Set up preliminary year over year and quarterly analytics for FY22 as requested by audit team | 0.3 |
| Zaman,Sabina | Partner/Principal | 24 Aug 2023 | External Audit Support | Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz | 0.6 |
| Gray,Amaya | Staff | 24 Aug 2023 | External Audit Support | Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz | 0.6 |
| Chen,Justin | Senior | 24 Aug 2023 | External audit support | Pulling in files from Send Safely into final folders, cleaning up | 3.8 |
| Lindeman,Ryan | Senior | 24 Aug 2023 | External Audit Support | Testing for accrued expense items that were added to 2022 | 3.8 |
| Riley,Sean | Senior Manager | 24 Aug 2023 | External Audit Support | Review of crypto roll-forward and corresponding support. | 2.3 |
| Riley,Sean | Senior Manager | 24 Aug 2023 | External Audit Support | Final review of 2022 mining revenue. | 1.2 |
| Riley,Sean | Senior Manager | 24 Aug 2023 | External Audit Support | Final review of 2022 digital asset impairment and realized gain / loss. | 1.4 |
| Riley,Sean | Senior Manager | 24 Aug 2023 | External Audit Support | Final review of 2022 loan repayments and drawdowns. | 1.1 |
| Riley,Sean | Senior Manager | 24 Aug 2023 | External Audit Support | Final review of 2022 accruals and corresponding adjusted journal entries. | 1.4 |
| Riley,Sean | Senior Manager | 24 Aug 2023 | External Audit Support | Final review of 2022 derivative gains / losses and corresponding adjusted journal entries. | 1.1 |
| Harvey,Elizabeth | Partner/Principal | 24 Aug 2023 | External Audit Support | Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz | 0.6 |
| Shwartz,Yoav | Partner/Principal | 24 Aug 2023 | External Audit Support | Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz | 0.6 |
| MacIntosh,Paul | Partner/Principal | 24 Aug 2023 | External Audit Support | Executive review of 2022 accruals and corresponding adjusted journal entries. | 0.2 |
| MacIntosh,Paul | Partner/Principal | 24 Aug 2023 | External Audit Support | Executive review of 2022 derivative gains / losses and corresponding adjusted journal entries. | 0.2 |
| Barda,Eli | Partner/Principal | 24 Aug 2023 | External audit support | Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz | 0.6 |
| Shimoni,Avri | Senior Manager | 24 Aug 2023 | External audit support | Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|------------------------|--|-------|
| Shimoni,Avri | Senior Manager | 24 Aug 2023 | External audit support | Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz | 0.6 |
| Dishman,Carly | Manager | 25 Aug 2023 | External Audit Support | Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes | 0.4 |
| Dishman,Carly | Manager | 25 Aug 2023 | External Audit Support | Review sample profit sharing arrangement agreement (pt 2) | 3.6 |
| Dishman,Carly | Manager | 25 Aug 2023 | External Audit Support | Research on profit sharing hosting arrangements and potential for embedded leases (part 2) | 2.4 |
| Eo, Brian Y | Manager | 25 Aug 2023 | External audit support | Prepare/Draft Liabilities subject to compromise analysis | 3.8 |
| Eo, Brian Y | Manager | 25 Aug 2023 | External audit support | Liabilities subject to compromise excel documentation | 1.9 |
| Gust, Ryan A. | Senior | 25 Aug 2023 | External audit support | Review and finalize 2021 deliverables | 3.0 |
| Hayes,Taylor | Manager | 25 Aug 2023 | External Audit Support | Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 25 Aug 2023 | External Audit Support | Meeting to discuss Joel's questions related to July 2023 physical asset summary and strategize gameplan. EY Attendees: P. Yoo, T. Hayes | 0.7 |
| Hayes,Taylor | Manager | 25 Aug 2023 | External Audit Support | Meeting to discuss 2023 profit sharing arrangements and fixed asset questions with Jenny F. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 25 Aug 2023 | External Audit Support | Finalize review of EZ Blockchain profit sharing agreement | 1.2 |
| Hayes,Taylor | Manager | 25 Aug 2023 | External Audit Support | Review of summary of electrical equipment as of 7/31/23 | 3.1 |
| Hayes,Taylor | Manager | 25 Aug 2023 | External Audit Support | Responding to EY tax questions | 1.6 |
| Hayes,Taylor | Manager | 25 Aug 2023 | External Audit Support | Research and responding to Stout valuation questions related to FY23 purchase valuation related to physical assets | 2.6 |
| Yoo,Patrick | Senior | 25 Aug 2023 | External Audit Support | Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 25 Aug 2023 | External Audit Support | Meeting to discuss Joel's questions related to July 2023 physical asset summary and strategize gameplan. EY Attendees: P. Yoo, T. Hayes | 0.7 |
| Yoo,Patrick | Senior | 25 Aug 2023 | External Audit Support | Meeting to discuss 2023 profit sharing arrangements and fixed asset questions with Jenny F. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 25 Aug 2023 | External Audit Support | Perform final review/check of FY22 deferred assets workbook prior to uploading to audit team portal | 0.9 |
| Yoo,Patrick | Senior | 25 Aug 2023 | External Audit Support | Perform final review/check of FY21 deferred assets workbook prior to uploading to audit team portal | 0.8 |
| Yoo,Patrick | Senior | 25 Aug 2023 | External Audit Support | Perform final review/check of FY21 intercompany BTC loan workbook prior to uploading to audit team portal | 0.7 |
| Yoo,Patrick | Senior | 25 Aug 2023 | External Audit Support | Prepare FY 2022 deferred Initial Public Offering (IPO) costs workpaper to upload to audit team portal | 1.3 |
| Yoo,Patrick | Senior | 25 Aug 2023 | External Audit Support | Begin researching into FYE2022 detail pertaining to electrical equipment as shown in physical asset listing - July 2023 | 2.4 |
| Zaman,Sabina | Partner/Principal | 25 Aug 2023 | External Audit Support | Meeting to review external deck to prior to presentation to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman, S. Riley | 0.5 |
| Gray,Amaya | Staff | 25 Aug 2023 | External Audit Support | Meeting to review external deck to prior to presentation to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman, S. Riley | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|--------------------|------------------|------------------------|--|-------|
| Lindeman,Ryan | Senior | 25 Aug 2023 | External audit support | Researching accrued expense/ payable items for EY Tax | 1.4 |
| Riley,Sean | Senior Manager | 25 Aug 2023 | External Audit Support | Meeting to discuss 2023 profit sharing arrangements and fixed asset questions with Jenny F. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.8 |
| Riley,Sean | Senior Manager | 25 Aug 2023 | External Audit Support | Meeting to review external deck to prior to presentation to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 25 Aug 2023 | External Audit Support | Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes | 0.4 |
| Riley,Sean | Senior Manager | 25 Aug 2023 | External Audit Support | Secondary review of materiality file for 2022. | 1.4 |
| Riley,Sean | Senior Manager | 25 Aug 2023 | External Audit Support | Secondary review of flux analysis - balance sheet (2021 vs. 2022). | 1.2 |
| Riley,Sean | Senior Manager | 25 Aug 2023 | External Audit Support | Secondary review of flux analysis - income statement (2021 vs. 2022). | 1.4 |
| Riley,Sean | Senior Manager | 25 Aug 2023 | External Audit Support | Secondary review of flux analysis - balance sheet and income statement (Q3 2022 vs. Q4 2022). | 1.7 |
| Bowie,James C. | Executive Director | 28 Aug 2023 | External Audit Support | Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie | 0.6 |
| Bowie,James C. | Executive Director | 28 Aug 2023 | External Audit Support | Meeting to discuss long-lived asset impairment memo and mining industry nuances EY Attendees: J. Mosher, J. Bowie | 0.4 |
| Gust, Ryan A. | Senior | 28 Aug 2023 | External audit support | Review and finalize 2020 deliverables | 3.5 |
| Gust, Ryan A. | Senior | 28 Aug 2023 | External audit support | Review open items for external audit support | 1.1 |
| Hayes,Taylor | Manager | 28 Aug 2023 | External Audit Support | Celsius (CEL)Tax Connect - responding to EY tax questions EY Attendees: T. Hayes, S. Riley, A. Steger | 0.5 |
| Hayes,Taylor | Manager | 28 Aug 2023 | External Audit Support | Meeting to discuss stout valuation questions and responses with J. Block (Celsius), D. Albert (Celsius), J. Fan (Celsius) | 0.6 |
| Hayes,Taylor | Manager | 28 Aug 2023 | External Audit Support | Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie | 0.6 |
| Hayes,Taylor | Manager | 28 Aug 2023 | External Audit Support | Discussion of prepaid hosting costs. EY Attendees: T. Hayes, S. Riley. Other Attendees: J. Block (Celsius) | 0.5 |
| Hayes,Taylor | Manager | 28 Aug 2023 | External Audit Support | Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius) | 0.4 |
| Hayes,Taylor | Manager | 28 Aug 2023 | External Audit Support | Updates to Fixed Asset Impairment memo based on discussion with SMA | 2.1 |
| Hayes,Taylor | Manager | 28 Aug 2023 | External Audit Support | Tie-out of tables within Fixed Assets (FA)impairment memo to supporting documentation | 1.7 |
| Mosher,Jacob | Senior | 28 Aug 2023 | External Audit Support | Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie | 0.6 |
| Mosher,Jacob | Senior | 28 Aug 2023 | External Audit Support | Meeting to discuss long-lived asset impairment memo and mining industry nuances EY Attendees: J. Mosher, J. Bowie | 0.4 |
| Steger,Adam | Senior Manager | 28 Aug 2023 | External Audit Support | Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius) | 0.4 |
| Steger,Adam | Senior Manager | 28 Aug 2023 | External Audit Support | Celsius (CEL)Tax Connect - responding to EY tax questions EY Attendees: T. Hayes, S. Riley, A. Steger | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| Sun,Kaiyang | Senior Manager | 28 Aug 2023 | External Audit Support | Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius) | 0.4 |
| Yoo,Patrick | Senior | 28 Aug 2023 | External Audit Support | Perform updates to Accounting Standards Codification (ASC) 606 revenue recognition memo updates after senior manager review | 1.4 |
| Yoo,Patrick | Senior | 28 Aug 2023 | External Audit Support | Prepare electrical equipment 12.31.22 summary for physical asset listing for J. Block (Celsius) | 1.5 |
| Yoo,Patrick | Senior | 28 Aug 2023 | External Audit Support | Prepare prepaid hosting cost ad hoc request for Joel | 1.4 |
| Yoo,Patrick | Senior | 28 Aug 2023 | External Audit Support | Begin review of 3rd group of 2023 profit sharing agreement and summarize terms and details in memo (2 agreements) - US Bitcoin Corp (USBTC), EZ | 2.2 |
| Yoo,Patrick | Senior | 28 Aug 2023 | External Audit Support | Assist tax team with accrual questions pertaining to 2021 and 2022 balances | 0.9 |
| Yoo,Patrick | Senior | 28 Aug 2023 | External Audit Support | Prepare 1st pass of preliminary analytics and materiality | 1.6 |
| Zaman,Sabina | Partner/Principal | 28 Aug 2023 | External Audit Support | Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius) | 0.4 |
| Gray,Amaya | Staff | 28 Aug 2023 | External Audit Support | Coordinate with team for additional updates required for external status report deck | 0.7 |
| Gray,Amaya | Staff | 28 Aug 2023 | External audit support | Update external deck prior to J. Block (Celsius) review | 1.2 |
| Gray,Amaya | Staff | 28 Aug 2023 | External Audit Support | Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius) | 0.4 |
| Lindeman,Ryan | Senior | 28 Aug 2023 | External audit support | Researching accrued expense/ payable items for EY Tax | 1.4 |
| Riley,Sean | Senior Manager | 28 Aug 2023 | External Audit Support | Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie | 0.6 |
| Riley,Sean | Senior Manager | 28 Aug 2023 | External Audit Support | Celsius (CEL) Tax Connect - responding to EY tax questions EY Attendees: T. Hayes, S. Riley, A. Steger | 0.5 |
| Riley,Sean | Senior Manager | 28 Aug 2023 | External Audit Support | Discussion of prepaid hosting costs. EY Attendees: T. Hayes, S. Riley. Other Attendees: J. Block (Celsius) | 0.5 |
| Riley,Sean | Senior Manager | 28 Aug 2023 | External Audit Support | Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius) | 0.4 |
| Riley,Sean | Senior Manager | 28 Aug 2023 | External Audit Support | Secondary review of 2023 digital asset revenue calculation. | 2.6 |
| Riley,Sean | Senior Manager | 28 Aug 2023 | External Audit Support | Secondary review of 2023 digital asset realized gain / loss and impairment calculation. | 2.8 |
| Riley,Sean | Senior Manager | 28 Aug 2023 | External Audit Support | Secondary review of revenue share adjusted journal entries. | 0.6 |
| MacIntosh,Paul | Partner/Principal | 28 Aug 2023 | External Audit Support | Executive review of revenue share adjusted journal entries. | 0.2 |
| Hayes,Taylor | Manager | 29 Aug 2023 | External Audit Support | Preparing journal entries using invoice for Montana OP Profit Share Agreement | 1.1 |
| Hayes,Taylor | Manager | 29 Aug 2023 | External Audit Support | Part 1 Review of FY23 digital asset workbook | 3.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|--------------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 29 Aug 2023 | External Audit Support | Updates based on review of fy23 digital asset workbook | 2.3 |
| Hayes,Taylor | Manager | 29 Aug 2023 | External Audit Support | Drafting proposed updates to fy23 digital asset workbook based on profit sharing agreements | 2.9 |
| Yoo,Patrick | Senior | 29 Aug 2023 | External Audit Support | Continue 1st pass of preliminary analytics and materiality | 3.9 |
| Yoo,Patrick | Senior | 29 Aug 2023 | External Audit Support | Address senior manager review comments of preliminary analytics | 3.9 |
| Yoo,Patrick | Senior | 29 Aug 2023 | External Audit Support | Complete review of 3rd group of 2023 profit sharing agreement and summarize terms and details in memo (2 agreements) - US Bitcoin Corp (USBTC), EZ | 0.2 |
| Riley,Sean | Senior Manager | 29 Aug 2023 | External Audit Support | Secondary review of Power Purchase Agreement (PPA)entries for 2023. | 1.1 |
| Riley,Sean | Senior Manager | 29 Aug 2023 | External Audit Support | Secondary review of valuation items (e.g., purchase valuation of physical assets). | 1.4 |
| Riley,Sean | Senior Manager | 29 Aug 2023 | External Audit Support | Secondary review of fixed asset impairment memo based on SMA review comments and corresponding updates | 1.8 |
| Riley,Sean | Senior Manager | 29 Aug 2023 | External Audit Support | Secondary review of digital asset support for completeness and accuracy of balances. | 0.9 |
| Riley,Sean | Senior Manager | 29 Aug 2023 | External Audit Support | Secondary review of Power Purchase Agreement (PPA) memo based on SMA review comments and corresponding updates | 1.6 |
| MacIntosh,Paul | Partner/Principal | 29 Aug 2023 | External Audit Support | Executive review of Power Purchase Agreement (PPA)entries for 2023. | 0.4 |
| MacIntosh,Paul | Partner/Principal | 29 Aug 2023 | External Audit Support | Executive review of fixed asset impairment memo | 0.6 |
| MacIntosh,Paul | Partner/Principal | 29 Aug 2023 | External Audit Support | Executive review of Power Purchase Agreement (PPA)memo | 0.4 |
| Bowie,James C. | Executive Director | 30 Aug 2023 | External audit support | Executive review of fixed asset impairment memo. | 1.0 |
| Dishman,Carly | Manager | 30 Aug 2023 | External Audit Support | Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes | 0.5 |
| Dishman,Carly | Manager | 30 Aug 2023 | External Audit Support | Revise Mothership Derivative memo based on executive feedback comments | 1.9 |
| Dishman,Carly | Manager | 30 Aug 2023 | External Audit Support | Research notional value on derivatives related to energy contracts | 2.7 |
| Eo, Brian Y | Manager | 30 Aug 2023 | External audit support | Perform professional fee analysis to determine whether it should be disclosed separately - other payable | 1.2 |
| Eo, Brian Y | Manager | 30 Aug 2023 | External audit support | Perform professional fee analysis to determine whether it should be disclosed separately - lease | 0.7 |
| Eo, Brian Y | Manager | 30 Aug 2023 | External audit support | Perform professional fee analysis to determine whether it should be disclosed separately - accrued expense | 0.7 |
| Granados,Dariana | Staff | 30 Aug 2023 | External audit support | Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 30 Aug 2023 | External Audit Support | Meeting to discuss with Joel fixed asset impairment discounted cash flow model changes after third-party team updates, as well as yearly analytics. EY Attendees: P. Yoo, T. Hayes | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 30 Aug 2023 | External Audit Support | Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 30 Aug 2023 | External Audit Support | Meeting to discuss 2023 profit sharing entry considerations, examples, and next steps. EY Attendees: P. Yoo, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 30 Aug 2023 | External Audit Support | Tie-out of digital asset workbook for completeness / accuracy to supporting documents | 2.3 |
| Hayes,Taylor | Manager | 30 Aug 2023 | External Audit Support | Drafting proposed entries related to realizing Power Purchase Agreement (PPA) position over several months | 1.7 |
| Hayes,Taylor | Manager | 30 Aug 2023 | External Audit Support | Research for how to record contract modifications to Power Purchase Agreement (PPA) derivative following modification of contract by entering into new agreement | 2.3 |
| Hayes,Taylor | Manager | 30 Aug 2023 | External Audit Support | Preparation of Stout valuation items - related to capex spend and unusual / nonrecurring items | 2.1 |
| Hayes,Taylor | Manager | 30 Aug 2023 | External Audit Support | Updates to flux analysis | 0.9 |
| Mosher,Jacob | Senior | 30 Aug 2023 | External audit support | Subject matter advisor (SMA) review of fixed asset impairment memo. | 1.6 |
| Yoo,Patrick | Senior | 30 Aug 2023 | External Audit Support | Meeting to discuss 2023 profit sharing entry considerations, examples, and next steps. EY Attendees: P. Yoo, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 30 Aug 2023 | External Audit Support | Meeting to discuss with Joel fixed asset impairment discounted cash flow model changes after third-party team updates, as well as yearly analytics. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 30 Aug 2023 | External Audit Support | Assist financial statements team to pull 2021 and 2022 items for tieout workbook from audit workpapers | 0.5 |
| Yoo,Patrick | Senior | 30 Aug 2023 | External Audit Support | Review client-prepared 2023 deferred assets workbook (impairment tab) | 3.9 |
| Yoo,Patrick | Senior | 30 Aug 2023 | External Audit Support | Review client-prepared 2023 deferred assets workbook (all other tabalance sheet) | 3.4 |
| Chen,Justin | Senior | 30 Aug 2023 | External audit support | Tracking Other Receivable Loan | 1.0 |
| Lindeman,Ryan | Senior | 30 Aug 2023 | External audit support | Researching Liabilities subject to compromise | 2.6 |
| MacIntosh,Paul | Partner/Principal | 30 Aug 2023 | External Audit Support | Executive review of 2023 fixed asset workbook and corresponding depreciation. | 0.3 |
| Riley,Sean | Senior Manager | 30 Aug 2023 | External Audit Support | Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes | 0.5 |
| Riley,Sean | Senior Manager | 30 Aug 2023 | External Audit Support | Secondary review of valuation items (e.g., non-current / unusual items). | 1.3 |
| Riley,Sean | Senior Manager | 30 Aug 2023 | External Audit Support | Secondary review of 2023 fixed asset workbook and corresponding depreciation. | 0.9 |
| Dishman,Carly | Manager | 31 Aug 2023 | External Audit Support | Meeting to discuss comments and feedback provided by subject matter advisor after review of the Mothership memo. EY Attendees: C. Dishman, D. Granados, T. Hayes | 0.5 |
| Dishman,Carly | Manager | 31 Aug 2023 | External Audit Support | Re-review Mothership agreement for consistency with memo | 3.6 |
| Dishman,Carly | Manager | 31 Aug 2023 | External Audit Support | Review Mothership derivative footnote for consistency with memo | 0.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|------------------------|--|-------|
| Eo, Brian Y | Manager | 31 Aug 2023 | External audit support | Liabilities subject to compromise (LSTC) - prepetition documentation | 1.9 |
| Eo, Brian Y | Manager | 31 Aug 2023 | External audit support | Liabilities subject to compromise (LSTC) - postpetition documentation | 1.7 |
| Eo, Brian Y | Manager | 31 Aug 2023 | External audit support | Power purchase agreement excel update | 0.2 |
| Granados,Dariana | Staff | 31 Aug 2023 | External audit support | Meeting to discuss comments and feedback provided by subject matter advisor after review of the Mothership memo. EY Attendees: C. Dishman, D. Granados, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 31 Aug 2023 | External Audit Support | Meeting to discuss comments and feedback provided by subject matter advisor after review of the Mothership memo. EY Attendees: C. Dishman, D. Granados, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 31 Aug 2023 | External Audit Support | Meeting to discuss review/findings of 2023 Digital Assets (Digital Assets (DA) workbook and RSM analytics requests. EY Attendees: P. Yoo, T. Hayes | 1.1 |
| Hayes,Taylor | Manager | 31 Aug 2023 | External Audit Support | Meeting to discuss gameplan and strategy to set up 2023 depreciation post-impairment. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 31 Aug 2023 | External Audit Support | Finalize updates to flux analysis for fy22 and fy21 | 1.8 |
| Hayes,Taylor | Manager | 31 Aug 2023 | External Audit Support | Finalize Fixed Assets (FA) impairment memo based on review comments from subject matter advisors (SMAs) | 3.3 |
| Hayes,Taylor | Manager | 31 Aug 2023 | External Audit Support | Determination of whether any profit share agreements contain a lease - Montana OP | 0.9 |
| Hayes,Taylor | Manager | 31 Aug 2023 | External Audit Support | Determination of whether any profit share agreements contain a lease - novawulf | 1.1 |
| Hayes,Taylor | Manager | 31 Aug 2023 | External Audit Support | Determination of whether any profit share agreements contain a lease - US Bitcoin Corp (USBTC) | 1.1 |
| Hayes,Taylor | Manager | 31 Aug 2023 | External Audit Support | Determination of whether any profit share agreements contain a lease - EZ blockchain | 0.8 |
| Yoo,Patrick | Senior | 31 Aug 2023 | External Audit Support | Finish review of 2023 deferred asset workbook after client meeting | 1.0 |
| Yoo,Patrick | Senior | 31 Aug 2023 | External Audit Support | Begin 2023 new depreciation template post-impairment (mining equipment) | 3.9 |
| Yoo,Patrick | Senior | 31 Aug 2023 | External Audit Support | Finalize year over year analytics requested by RSM after client meeting | 1.1 |
| Yoo,Patrick | Senior | 31 Aug 2023 | External Audit Support | Begin 2023 new depreciation template post-impairment (land and land improvements) | 1.5 |
| Yoo,Patrick | Senior | 31 Aug 2023 | External Audit Support | Meeting to discuss gameplan and strategy to set up 2023 depreciation post-impairment. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 31 Aug 2023 | External Audit Support | Meeting to discuss review/findings of 2023 Digital Assets (Digital Assets (DA) workbook and RSM analytics requests. EY Attendees: P. Yoo, T. Hayes | 1.1 |
| Barda,Eli | Partner/Principal | 31 Aug 2023 | External audit support | Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda | 0.5 |
| Gray,Amaya | Staff | 31 Aug 2023 | External audit support | Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda | 0.5 |
| Harvey,Elizabeth | Partner/Principal | 31 Aug 2023 | External audit support | Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|------------------------|--|-------|
| Zaman,Sabina | Partner/Principal | 31 Aug 2023 | External audit support | Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda | 0.5 |
| Beattie,Steve | Partner/Principal | 31 Aug 2023 | External audit support | Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda | 0.5 |
| Barda,Eli | Partner/Principal | 31 Aug 2023 | External audit support | Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda | 0.5 |
| Shimoni,Avri | Senior Manager | 31 Aug 2023 | External audit support | Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda | 0.5 |
| Shimoni,Avri | Senior Manager | 31 Aug 2023 | External audit support | Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda | 0.5 |
| Gust, Ryan A. | Manager | 05 Sep 2023 | External audit support | Review Capital Expense items and flux analysis | 1.3 |
| Hayes,Taylor | Manager | 05 Sep 2023 | External audit support | Draft capital expenditure spend for fiscal year 2020 to send to Stout valuation team | 1.8 |
| Hayes,Taylor | Manager | 05 Sep 2023 | External audit support | Draft capital expenditure spend for fiscal year 2021 to send to Stout valuation team | 1.6 |
| Hayes,Taylor | Manager | 05 Sep 2023 | External audit support | Draft capital expenditure spend for fiscal year 2022 to send to Stout valuation team | 2.1 |
| Hayes,Taylor | Manager | 05 Sep 2023 | External audit support | Draft capital expenditure spend for fiscal year 2023 to send to Stout valuation team | 1.4 |
| Hayes,Taylor | Manager | 05 Sep 2023 | External audit support | Draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 1 | 1.3 |
| Hayes,Taylor | Manager | 05 Sep 2023 | External audit support | Continuing to draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 2 | 1.7 |
| Hayes,Taylor | Manager | 05 Sep 2023 | External audit support | Continuing to draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 3 | 1.1 |
| Yoo,Patrick | Senior | 05 Sep 2023 | External audit support | Prepare Stout email request #1 regarding details behind all capital expenditures from 2020 to present day. Created separate workbook | 3.4 |
| Yoo,Patrick | Senior | 05 Sep 2023 | External audit support | Prepare Stout email request #2 regarding details behind all nonrecurring/unusual items from 2020 to present day. Created separate workbook | 2.1 |
| Yoo,Patrick | Senior | 05 Sep 2023 | External audit support | Finish preparing land & improvements 12/31/2022 detail for new FY 2023 depreciation workbook | 2.6 |
| Yoo,Patrick | Senior | 05 Sep 2023 | External audit support | Finish preparing RSM-requested FY 2022 analytic files by incorporating J. Fan (Celsius) and P. Pandey (Celsius) | 0.9 |
| Eo, Brian Y | Manager | 06 Sep 2023 | External audit support | Update fair value measurement excel workbook | 0.6 |
| Gust, Ryan A. | Manager | 06 Sep 2023 | External audit support | Review the 2022 and 2021 General Ledger to look for file corruption and completeness | 0.8 |
| Hayes,Taylor | Manager | 06 Sep 2023 | External audit support | Continuing to draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 4 | 1.9 |
| Hayes,Taylor | Manager | 06 Sep 2023 | External audit support | Finalize fixed asset impairment memo and share with client CFO | 1.1 |
| Hayes,Taylor | Manager | 06 Sep 2023 | External audit support | Respond to comments on fixed asset impairment memo received from J. Block (Celsius) | 1.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|--------------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 06 Sep 2023 | External audit support | Respond to valuation question related to intangible or other potential assets for valuation pertaining to purchase price valuation of the entity once emerging from bankruptcy | 2.1 |
| Hayes,Taylor | Manager | 06 Sep 2023 | External audit support | Respond to auditor valuation questions for FY 2020 | 1.7 |
| Hayes,Taylor | Manager | 06 Sep 2023 | External audit support | Respond to auditor valuation questions for FY 2021 | 1.8 |
| Holliday,Lindsay R. | Executive Director | 06 Sep 2023 | External audit support | Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn | 0.3 |
| MacIntosh,Paul | Partner/Principal | 06 Sep 2023 | External audit support | Executive review of FY 2023 support related to additions for land & improvements. | 0.6 |
| MacIntosh,Paul | Partner/Principal | 06 Sep 2023 | External audit support | Executive review of FY 2023 support related to additions for mining equipment. | 0.7 |
| Riley,Sean | Senior Manager | 06 Sep 2023 | External audit support | Secondary review of FY 2023 support related to additions for land & improvements. | 2.1 |
| Riley,Sean | Senior Manager | 06 Sep 2023 | External audit support | Secondary review of FY 2023 support related to additions for mining equipment. | 2.9 |
| Riley,Sean | Senior Manager | 06 Sep 2023 | External audit support | Secondary review of FY 2022 analytic files. | 0.3 |
| Riley,Sean | Senior Manager | 06 Sep 2023 | External audit support | Secondary review of capital expenditure support (2020 - present day) for valuation purposes. | 2.2 |
| Yoo,Patrick | Senior | 06 Sep 2023 | External audit support | Finish preparing FY 2023 additions for mining equipment's detail in new FY 2023 depreciation workbook | 3.1 |
| Yoo,Patrick | Senior | 06 Sep 2023 | External audit support | Finish preparing FY 2023 additions for land & improvements detail in new FY 2023 depreciation workbook | 2.8 |
| Yoo,Patrick | Senior | 06 Sep 2023 | External audit support | Finish preparing new FY 2023 depreciation workbook post-impairment | 3.1 |
| Eo, Brian Y | Manager | 07 Sep 2023 | External audit support | Update financial statement workbook | 2.7 |
| Hayes,Taylor | Manager | 07 Sep 2023 | External audit support | Respond to auditor valuation questions for FY 2022 | 1.6 |
| Hayes,Taylor | Manager | 07 Sep 2023 | External audit support | Draft email to send to client summarizing all open items to close the books for Q1 FY23 | 1.0 |
| Hayes,Taylor | Manager | 07 Sep 2023 | External audit support | Draft adjusting journal entries to correct impairment of fixed assets in FY23 | 0.9 |
| Hayes,Taylor | Manager | 07 Sep 2023 | External audit support | Update digital asset and revenue audit support documentation prior to submission to auditor portal | 2.7 |
| Holliday,Lindsay R. | Executive Director | 07 Sep 2023 | External audit support | Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements | 1.0 |
| MacIntosh,Paul | Partner/Principal | 07 Sep 2023 | External audit support | Executive review of FY 2022 prepayment audit selection support | 0.4 |
| Riley,Sean | Senior Manager | 07 Sep 2023 | External audit support | Secondary review of FY 2022 prepayment audit selection support | 1.8 |
| Riley,Sean | Senior Manager | 07 Sep 2023 | External audit support | Secondary review of non-recurring / unusual items support for valuation purposes. | 1.9 |
| Riley,Sean | Senior Manager | 07 Sep 2023 | External audit support | Secondary review of FY23 cash audit selection support. | 1.1 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------------|--------------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 07 Sep 2023 | External audit support | Update Stout email requests from 9/8 with final comments and edits from J. Fan (Celsius) and P. Pandey (Celsius) | 0.9 |
| Yoo,Patrick | Senior | 07 Sep 2023 | External audit support | Begin pulling FY 2022 prepayment audit selection support (invoices) | 3.1 |
| Eo, Brian Y | Manager | 08 Sep 2023 | External audit support | Update adjustments to financial statement workbook | 3.3 |
| Gust, Ryan A. | Manager | 08 Sep 2023 | External Audit Support | Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 0.4 |
| Gust, Ryan A. | Manager | 08 Sep 2023 | External Audit Support | Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.3 |
| Gust, Ryan A. | Manager | 08 Sep 2023 | External Audit Support | Meeting to discuss prepaid payroll amounts within prepaid workpaper and FY 2021 prepaid hosting file for RSM audit selections EY Attendees: P. Yoo, R. Gust | 0.6 |
| Gust, Ryan A. | Manager | 08 Sep 2023 | External audit support | Review and upload sample selection support for the RSM audit | 3.9 |
| Gust, Ryan A. | Manager | 08 Sep 2023 | External audit support | Continue to review and upload sample selection support for the RSM audit | 1.7 |
| Hayes,Taylor | Manager | 08 Sep 2023 | External Audit Support | Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 0.4 |
| Hayes,Taylor | Manager | 08 Sep 2023 | External Audit Support | Meeting to discuss gameplan/strategy behind fixed assets and advanced payments audit team methodology and to answer any questions EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 08 Sep 2023 | External Audit Support | Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 08 Sep 2023 | External Audit Support | Respond to client request related to the unwinding of a power purchase derivative by realizing a portion of the position | 2.1 |
| Hayes,Taylor | Manager | 08 Sep 2023 | External Audit Support | Identify all related bank statements and accounts to be shared with external auditor for audit confirmations as well as explanation of shared bank account with Celsius network | 1.4 |
| Holliday,Lindsay R. | Executive Director | 08 Sep 2023 | External audit support | Continue to review of Celsius historical financial statements for Accounting Standards Codification 852 disclosure requirements | 0.5 |
| Lampert,Abery L. | Staff | 08 Sep 2023 | External Audit Support | Review of client financials within budget to actuals (BTA) in preparation to provide to J. Block (Celsius) | 1.8 |
| Lindeman,Ryan | Senior | 08 Sep 2023 | External audit support | Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 0.4 |
| Lindeman,Ryan | Senior | 08 Sep 2023 | External audit support | Provide audit support for operating expenses 2022 | 2.2 |
| Lindeman,Ryan | Senior | 08 Sep 2023 | External audit support | Continue to provide audit support for operating expenses 2022 | 1.9 |
| MacIntosh,Paul | Partner/Principal | 08 Sep 2023 | External Audit Support | Executive review of sample selection support for external audit. | 0.6 |
| Riley,Sean | Senior Manager | 08 Sep 2023 | External Audit Support | Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| Riley,Sean | Senior Manager | 08 Sep 2023 | External Audit Support | Meeting to discuss gameplan/strategy behind fixed assets and advanced payments audit team methodology and to answer any questions EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Riley,Sean | Senior Manager | 08 Sep 2023 | External Audit Support | Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.3 |
| Riley,Sean | Senior Manager | 08 Sep 2023 | External Audit Support | Secondary review of sample selection support for external audit. | 2.7 |
| Yoo,Patrick | Senior | 08 Sep 2023 | External Audit Support | Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius) | 0.4 |
| Yoo,Patrick | Senior | 08 Sep 2023 | External Audit Support | Meeting to discuss gameplan/strategy behind fixed assets and advanced payments audit team methodology and to answer any questions EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Yoo,Patrick | Senior | 08 Sep 2023 | External Audit Support | Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.3 |
| Yoo,Patrick | Senior | 08 Sep 2023 | External Audit Support | Meeting to discuss prepaid payroll amounts within prepaid workpaper and FY 2021 prepaid hosting file for RSM audit selections EY Attendees: P. Yoo, R. Gust | 0.6 |
| Yoo,Patrick | Senior | 08 Sep 2023 | External audit support | Finish pulling FY 2022 prepayment audit selection support (invoices) | 1.9 |
| Yoo,Patrick | Senior | 08 Sep 2023 | External audit support | Retrieve FY 2022 prepayment audit selection support (invoices) | 1.5 |
| Yoo,Patrick | Senior | 08 Sep 2023 | External audit support | Retrieve FY 2022 prepayment audit selection support (cash support) | 1.5 |
| Yoo,Patrick | Senior | 08 Sep 2023 | External audit support | Retrieve FY 2021 prepayment audit selection support (invoices and cash support) | 1.4 |
| Yoo,Patrick | Senior | 08 Sep 2023 | External audit support | Retrieve FY 2021 OPEX audit selections (invoices and cash support) | 0.8 |
| Chen,Justin | Senior | 11 Sep 2023 | External audit support | Populate 6/30/23 and year end 2022 financial statement figures and disclosure figures in interim excel workpaper | 3.3 |
| Chen,Justin | Senior | 11 Sep 2023 | External audit support | Map 6/30/23 Q1 and Q2 trial balance accounts for financial statements | 3.5 |
| Gust, Ryan A. | Manager | 11 Sep 2023 | External audit support | Continue to review sample selection support for the RSM audit | 0.4 |
| Hayes,Taylor | Manager | 11 Sep 2023 | External Audit Support | Respond to external auditor inquiries related payroll process for FY22 | 2.2 |
| Hayes,Taylor | Manager | 11 Sep 2023 | External Audit Support | Respond to external auditor inquiries related digital assets process for FY22 - part 1 | 2.7 |
| Hayes,Taylor | Manager | 11 Sep 2023 | External Audit Support | Respond to external auditor inquiries related procurement process for FY22 - part 2 | 2.4 |
| Hayes,Taylor | Manager | 11 Sep 2023 | External Audit Support | Respond to external auditor inquiries related cash process in FY22 | 0.7 |
| Lindeman,Ryan | Senior | 11 Sep 2023 | External audit support | Finish audit support for operating expenses 2022 | 1.6 |
| MacIntosh,Paul | Partner/Principal | 11 Sep 2023 | External Audit Support | Executive review of operating expenses audit selections. | 0.4 |
| MacIntosh,Paul | Partner/Principal | 11 Sep 2023 | External Audit Support | Executive review of cash audit selections. | 0.7 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| MacIntosh,Paul | Partner/Principal | 11 Sep 2023 | External Audit Support | Executive review of unrecorded liability audit selections. | 0.3 |
| Riley,Sean | Senior Manager | 11 Sep 2023 | External Audit Support | Secondary review of operating expenses audit selections. | 2.3 |
| Riley,Sean | Senior Manager | 11 Sep 2023 | External Audit Support | Secondary review of cash audit selections. | 0.7 |
| Riley,Sean | Senior Manager | 11 Sep 2023 | External Audit Support | Secondary review of unrecorded liability audit selections. | 0.8 |
| Yoo,Patrick | Senior | 11 Sep 2023 | External Audit Support | Retrieve FY 2022 RSM audit testing support requests tied to operating expenses | 3.1 |
| Yoo,Patrick | Senior | 11 Sep 2023 | External Audit Support | Retrieve FY 2022 RSM audit testing support requests tied to cash | 1.4 |
| Yoo,Patrick | Senior | 11 Sep 2023 | External Audit Support | Retrieve FY 2022 RSM audit testing support requests tied to search for unrecorded liabilities | 1.4 |
| Yoo,Patrick | Senior | 11 Sep 2023 | External Audit Support | Retrieve FY 2022 RSM audit testing support requests tied to advanced payments | 2.1 |
| Chen,Justin | Senior | 12 Sep 2023 | External audit support | Adjust mapping for Interim Accounts in 6/30/2023 | 2.7 |
| Chen,Justin | Senior | 12 Sep 2023 | External audit support | Prepare Flux Analysis for Trial Balance accounts from 12/31/2022 vs 12/31/2021 | 1.5 |
| Chen,Justin | Senior | 12 Sep 2023 | External audit support | Retrieve prepaid expense selections for external audit support | 2.4 |
| Eo, Brian Y | Manager | 12 Sep 2023 | External audit support | Update financial statement excel workbook - derivative | 2.7 |
| Eo, Brian Y | Manager | 12 Sep 2023 | External audit support | Update financial statement excel workbook - FV measurement | 0.4 |
| Eo, Brian Y | Manager | 12 Sep 2023 | External audit support | Update financial statement excel workbook - related party | 3.1 |
| Gust, Ryan A. | Manager | 12 Sep 2023 | External Audit Support | Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.4 |
| Gust, Ryan A. | Manager | 12 Sep 2023 | External Audit Support | Meeting to discuss RSM planning memo documents pertaining to understanding the entity and processes. EY Attendees: P. Yoo, R. Gust, T. Hayes | 0.6 |
| Gust, Ryan A. | Manager | 12 Sep 2023 | External audit support | Tie out accruals to the financial statements | 0.4 |
| Gust, Ryan A. | Manager | 12 Sep 2023 | External audit support | Tie the 2023 interim Trial Balance numbers to the 2023 General Ledgers | 1.6 |
| Hayes,Taylor | Manager | 12 Sep 2023 | External Audit Support | Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.4 |
| Hayes,Taylor | Manager | 12 Sep 2023 | External Audit Support | Meeting with RSM team to discuss & walkthrough FY 2021 and FY 2022 deferred asset workbooks in detail. EY Attendees: P. Yoo, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 12 Sep 2023 | External Audit Support | Meeting to discuss RSM planning memo documents pertaining to understanding the entity and processes. EY Attendees: P. Yoo, R. Gust, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 12 Sep 2023 | External Audit Support | Respond to external auditor inquiries related to advance payments / fixed asset process | 2.2 |
| Hayes,Taylor | Manager | 12 Sep 2023 | External Audit Support | Respond to external auditor questions related to fiscal year 21 Bitcoin loan | 2.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 12 Sep 2023 | External Audit Support | Respond to external auditor questions related to power invoices and related true-ups | 1.4 |
| Lindeman,Ryan | Senior | 12 Sep 2023 | External audit support | Tie out new trial balance numbers for 2022 | 2.2 |
| MacIntosh,Paul | Partner/Principal | 12 Sep 2023 | External Audit Support | Executive review of external audit questions related to 2021 bitcoin loan. | 0.3 |
| MacIntosh,Paul | Partner/Principal | 12 Sep 2023 | External Audit Support | Executive review of advanced payments and fixed asset process documentation | 0.4 |
| MacIntosh,Paul | Partner/Principal | 12 Sep 2023 | External Audit Support | Executive review of support related to power invoices and associated true ups. | 0.7 |
| Riley,Sean | Senior Manager | 12 Sep 2023 | External Audit Support | Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.4 |
| Riley,Sean | Senior Manager | 12 Sep 2023 | External Audit Support | Secondary review of external audit questions related to 2021 bitcoin loan. | 1.2 |
| Riley,Sean | Senior Manager | 12 Sep 2023 | External Audit Support | Secondary review of advanced payments and fixed asset process documentation | 1.4 |
| Riley,Sean | Senior Manager | 12 Sep 2023 | External Audit Support | Secondary review of support related to power invoices and associated true ups. | 1.2 |
| Yoo,Patrick | Senior | 12 Sep 2023 | External Audit Support | Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.4 |
| Yoo,Patrick | Senior | 12 Sep 2023 | External Audit Support | Meeting with RSM team to discuss & walkthrough FY 2021 and FY 2022 deferred asset workbooks in detail. EY Attendees: P. Yoo, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 12 Sep 2023 | External Audit Support | Meeting to discuss RSM planning memo documents pertaining to understanding the entity and processes. EY Attendees: P. Yoo, R. Gust, T. Hayes | 0.6 |
| Yoo,Patrick | Senior | 12 Sep 2023 | External Audit Support | Review 2023 year to date power purchase agreement schedule related to derivative and unrealized gain loss, and agree to latest FY 2023 TB | 1.1 |
| Yoo,Patrick | Senior | 12 Sep 2023 | External Audit Support | Review 2023 year to date deferred asset schedule and agree to latest FY 2023 TB | 3.9 |
| Yoo,Patrick | Senior | 12 Sep 2023 | External Audit Support | Retrieve FY 2021 RSM audit testing support requests tied to Argo lease | 1.2 |
| Chen,Justin | Senior | 13 Sep 2023 | External audit support | Retrieve 2021 Construction in Progress (CiP) samples for external audit support | 1.3 |
| Chen,Justin | Senior | 13 Sep 2023 | External audit support | Retrieve further analytics, mapping to statement of cash flow of 2021 vs 2022 trial balance account analytics | 2.3 |
| Chen,Justin | Senior | 13 Sep 2023 | External audit support | Retrieve accrual sample support for external audit support | 1.2 |
| Chen,Justin | Senior | 13 Sep 2023 | External audit support | Retrieve shipping invoice/proof of payment support for external audit support | 1.4 |
| Chen,Justin | Senior | 13 Sep 2023 | External audit support | Adjust Bill of Ladings support for MicroBT transactions | 1.2 |
| Chen,Justin | Senior | 13 Sep 2023 | External audit support | Retrieve Bill of Ladings support for MicroBT transactions | 1.3 |
| Eo, Brian Y | Manager | 13 Sep 2023 | External audit support | Update financial statement excel workbook - Chapter 11 | 2.9 |
| Eo, Brian Y | Manager | 13 Sep 2023 | External audit support | Update professional fees for Chapter 11 disclosure | 1.1 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|---|-------|
| Gust, Ryan A. | Manager | 13 Sep 2023 | External audit support | Gather payroll and fixed asset audit sample support for the 2022 external audit. | 3.9 |
| Gust, Ryan A. | Manager | 13 Sep 2023 | External audit support | Retrieve audit sample support to perform analysis | 3.7 |
| Hayes, Taylor | Manager | 13 Sep 2023 | External Audit Support | Assist external auditors with digital asset activity for FY22 | 1.7 |
| Hayes, Taylor | Manager | 13 Sep 2023 | External Audit Support | Assist external auditors with digital asset activity for FY21 | 1.6 |
| Hayes, Taylor | Manager | 13 Sep 2023 | External Audit Support | Explanation of advanced payments / fixed asset transfers for external auditors | 2.6 |
| Lindeman, Ryan | Senior | 13 Sep 2023 | External audit support | Provide audit support for auditor sample selections 2021 | 3.9 |
| Lindeman, Ryan | Senior | 13 Sep 2023 | External audit support | Provide audit support for auditor sample selections 2022 | 3.5 |
| Yoo, Patrick | Senior | 13 Sep 2023 | External Audit Support | Retrieve FY 2022 RSM audit testing support requests tied to accruals | 1.9 |
| Yoo, Patrick | Senior | 13 Sep 2023 | External Audit Support | Finish FY 2022 RSM audit testing support requests tied to advanced payments | 2.2 |
| Yoo, Patrick | Senior | 13 Sep 2023 | External Audit Support | Request, obtain, and review FY 2022 RSM audit testing support requests tied to cost of sales | 3.9 |
| Chen, Justin | Senior | 14 Sep 2023 | External audit support | 2022 Construction in Progress (CiP) 20 support sample invoices pulled for external audit support | 1.3 |
| Chen, Justin | Senior | 14 Sep 2023 | External audit support | Review of newly provided support for Full Year 2022 Capital in Progress invoice | 1.1 |
| Chen, Justin | Senior | 14 Sep 2023 | External audit support | statement of cash flow (SOCF) creation in the 2022 Financial Statements word document | 1.2 |
| Chen, Justin | Senior | 14 Sep 2023 | External audit support | Trace of MicroBT invoice request for audit support | 0.9 |
| Chen, Justin | Senior | 14 Sep 2023 | External audit support | 2022 Construction in Progress support sample invoices bank statement reconciliation to sample support, including excess samples needed for payment reconciliation | 1.1 |
| Chen, Justin | Senior | 14 Sep 2023 | External audit support | 2022 Construction in Progress 20 General Ledger Reconciliations of intercompany payable to support requested for sample support | 1.4 |
| Gust, Ryan A. | Manager | 14 Sep 2023 | External audit support | Assemble advance payment audit sample support for the 2022 external audit. | 3.9 |
| Gust, Ryan A. | Manager | 14 Sep 2023 | External audit support | Accumulate deposit on miners audit sample support for the 2022 external audit. | 2.1 |
| Hayes, Taylor | Manager | 14 Sep 2023 | External Audit Support | Respond to auditor sample request questions | 3.1 |
| Hayes, Taylor | Manager | 14 Sep 2023 | External Audit Support | Collect revenue audit sample support for the 2022 external audit. | 2.1 |
| Lindeman, Ryan | Senior | 14 Sep 2023 | External audit support | Continued to provide audit support for auditor sample selections 2021 | 3.1 |
| Lindeman, Ryan | Senior | 14 Sep 2023 | External audit support | Continued to provide audit support for auditor sample selections 2022 | 2.1 |
| Shwartz, Yoav | Partner/Principal | 14 Sep 2023 | External Audit Support | Review of materials received from audit team in Israel and assist with analysis on required reporting for emergence | 2.8 |
| Simpson, Rhett | Senior | 14 Sep 2023 | External audit support | Reconcile the workpapers sent auditors and final files in EY's SharePoint | 3.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|---------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 14 Sep 2023 | External Audit Support | Request, obtain, and review FY 2022 RSM audit testing support requests tied to Construction In Process (CIP) | 3.9 |
| Yoo,Patrick | Senior | 14 Sep 2023 | External Audit Support | Request, obtain, and review FY 2022 RSM audit testing support requests tied to fixed asset additions | 3.9 |
| Yoo,Patrick | Senior | 14 Sep 2023 | External Audit Support | Retrieve additional support after initial round of follow-ups | 0.2 |
| Eo, Brian Y | Manager | 15 Sep 2023 | External audit support | Financial statement workbook documentation cleanup | 2.8 |
| Hayes,Taylor | Manager | 15 Sep 2023 | External Audit Support | Review of fixed asset depreciation recalculation template for FY23 post-impairment to adjust FY23 balances, given original entries were pre-impairment | 3.9 |
| Hayes,Taylor | Manager | 15 Sep 2023 | External Audit Support | Research regarding discrepancies between Fixed Assets rollforward for FY23 and General Ledger balance changes | 1.7 |
| Hayes,Taylor | Manager | 15 Sep 2023 | External Audit Support | Respond to auditor inquiries for FY21 for purposes of their walkthrough documentation | 2.4 |
| Lampert,Abery L. | Staff | 15 Sep 2023 | External Audit Support | Update budget to analysis financials | 1.5 |
| Lindeman,Ryan | Senior | 15 Sep 2023 | External audit support | Continue to provide audit support for auditor sample selections 2021 | 2.6 |
| Simpson,Rhett | Senior | 15 Sep 2023 | External audit support | Continued to reconcile the workpapers sent auditors and final files in EY's SharePoint | 1.1 |
| Yoo,Patrick | Senior | 15 Sep 2023 | External Audit Support | Retrieve additional Suralink requests from RSM pertaining to processes and general procedures | 2.6 |
| Yoo,Patrick | Senior | 15 Sep 2023 | External Audit Support | Review flux analysis with updated FY 2022 trial balance (TB) amounts post-tax | 1.9 |
| Yoo,Patrick | Senior | 15 Sep 2023 | External Audit Support | Perform high-level analysis of Fiscal Year 2020, 2021, and 2022 General Ledger (GL) accounts and assess whether or not more samples may be selected | 1.4 |
| Yoo,Patrick | Senior | 15 Sep 2023 | External Audit Support | Answer questions and hold discussions with J. Block (Celsius) in live conference room throughout the week | 2.1 |
| Chen,Justin | Senior | 18 Sep 2023 | External audit support | Update Management Discussion and Analysis (MD&A) interim Word document | 2.3 |
| Chen,Justin | Senior | 18 Sep 2023 | External audit support | Draft Flux Analysis for 2022 vs 2021 for Management Discussion and Analysis (MD&A) purposes | 3.3 |
| Chen,Justin | Senior | 18 Sep 2023 | External audit support | Service of audit requests for MicroBT invoices | 1.1 |
| Chen,Justin | Senior | 18 Sep 2023 | External audit support | Service of audit requests for Cost of Goods Sold (COGS) | 0.7 |
| Chen,Justin | Senior | 18 Sep 2023 | External audit support | Trace numbers through General Ledger (GL) | 0.8 |
| Chen,Justin | Senior | 18 Sep 2023 | External audit support | Draft reconciliation of numbers from General Ledger | 0.9 |
| Eo, Brian Y | Manager | 18 Sep 2023 | External audit support | Update excel workbook documentation for related party | 3.1 |
| Eo, Brian Y | Manager | 18 Sep 2023 | External audit support | Update excel workbook documentation for derivatives | 0.9 |
| Eo, Brian Y | Manager | 18 Sep 2023 | External audit support | Update excel workbook documentation for fair value measurement | 0.7 |
| Eo, Brian Y | Manager | 18 Sep 2023 | External audit support | Update excel workbook documentation for Chapter 11 | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|---|-------|
| Gust, Ryan A. | Manager | 18 Sep 2023 | External Audit Support | Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.8 |
| Gust, Ryan A. | Manager | 18 Sep 2023 | External audit support | Review sample selection support for the RSM audit | 0.6 |
| Gust, Ryan A. | Manager | 18 Sep 2023 | External audit support | Upload sample selection support for the RSM audit | 0.3 |
| Hayes,Taylor | Manager | 18 Sep 2023 | External Audit Support | Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.7 |
| Hayes,Taylor | Manager | 18 Sep 2023 | External Audit Support | Draft several responses to auditor questions on long-lived asset impairment | 3.1 |
| Hayes,Taylor | Manager | 18 Sep 2023 | External Audit Support | Draft updates to sales tax accruals for fiscal year 2022 | 3.2 |
| Lindeman,Ryan | Senior | 18 Sep 2023 | External audit support | Provide audit support for 2021 Cost of Goods sold | 2.4 |
| MacIntosh,Paul | Partner/Principal | 18 Sep 2023 | External Audit Support | Executive review of adjusting journal entry related to fixed asset disposals. | 0.3 |
| Riley,Sean | Senior Manager | 18 Sep 2023 | External Audit Support | Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.7 |
| Riley,Sean | Senior Manager | 18 Sep 2023 | External Audit Support | Secondary review of adjusting journal entry related to fixed asset disposals. | 0.8 |
| Yoo,Patrick | Senior | 18 Sep 2023 | External Audit Support | Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.7 |
| Yoo,Patrick | Senior | 18 Sep 2023 | External Audit Support | Go through FY2022 items provided over weekend by client and send updated open items list for RSM requests | 1.4 |
| Yoo,Patrick | Senior | 18 Sep 2023 | External Audit Support | Start going through FY2023 depreciation workbook for final updates before sending to client for review | 2.6 |
| Yoo,Patrick | Senior | 18 Sep 2023 | External Audit Support | Prepare Q1 2023 fixed asset disposal adjusted journal entry (AJE) | 2.2 |
| Yoo,Patrick | Senior | 18 Sep 2023 | External Audit Support | Address RSM request concerning payroll processes | 1.2 |
| Yoo,Patrick | Senior | 18 Sep 2023 | External Audit Support | Address RSM request concerning 2021 bank statements | 0.9 |
| Zimmer,Kristin | Manager | 18 Sep 2023 | External Audit Support | Meeting to discuss various accounting treatments and considerations for FY 2020-2023. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.7 |
| Chen,Justin | Senior | 19 Sep 2023 | External audit support | Service of audit requests for Cost of Goods Sold (COGS) through General Ledger reconciliation with invoices requested | 1.1 |
| Chen,Justin | Senior | 19 Sep 2023 | External audit support | Prepare Flux Analysis and categorizing General and Administrative tab for Interim management discussion and analysis | 2.1 |
| Chen,Justin | Senior | 19 Sep 2023 | External audit support | Service Audit Request for Hosting Services Payable Invoices, reconciliation table to the master schedule agreement | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|----------------|------------------|------------------------|--|-------|
| Eo, Brian Y | Manager | 19 Sep 2023 | External audit support | Review interim trial balances | 3.6 |
| Eo, Brian Y | Manager | 19 Sep 2023 | External audit support | Update interim financial statement workbook - liabilities subject to compromise | 3.1 |
| Gust, Ryan A. | Manager | 19 Sep 2023 | External audit support | Meeting to discuss various accounting treatments and considerations for FY 2020-2023. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.8 |
| Hayes,Taylor | Manager | 19 Sep 2023 | External Audit Support | Meeting to discuss & walkthrough FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes, Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.6 |
| Hayes,Taylor | Manager | 19 Sep 2023 | External Audit Support | Meeting to discuss & walkthrough more-final version of FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.4 |
| Hayes,Taylor | Manager | 19 Sep 2023 | External Audit Support | Meeting to continue discussion around various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.8 |
| Hayes,Taylor | Manager | 19 Sep 2023 | External Audit Support | Respond to auditor planning inquiries | 2.7 |
| Hayes,Taylor | Manager | 19 Sep 2023 | External Audit Support | Reconcile final trial balances for fiscal year 2022 to supporting workbooks and adjusting journal entries (AJEs) | 2.5 |
| Riley,Sean | Senior Manager | 19 Sep 2023 | External Audit Support | Meeting to continue discussion around various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.8 |
| Yoo,Patrick | Senior | 19 Sep 2023 | External Audit Support | Meeting to discuss & walkthrough FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes, Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.6 |
| Yoo,Patrick | Senior | 19 Sep 2023 | External Audit Support | Meeting to discuss & walkthrough more-final version of FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.4 |
| Yoo,Patrick | Senior | 19 Sep 2023 | External Audit Support | Meeting to continue discussion around various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.8 |
| Yoo,Patrick | Senior | 19 Sep 2023 | External Audit Support | Finish preparation of FY2023 depreciation workbook for final updates and sent to client for review | 2.2 |
| Yoo,Patrick | Senior | 19 Sep 2023 | External Audit Support | Incorporate feedback from client into FY2023 depreciation workbook | 1.5 |
| Yoo,Patrick | Senior | 19 Sep 2023 | External Audit Support | Go through RSM Suralink requests and provide various support items | 2.5 |
| Zimmer,Kristin | Manager | 19 Sep 2023 | External Audit Support | Meeting to discuss various accounting treatments and considerations for FY 2020-2023. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.8 |
| Eo, Brian Y | Manager | 20 Sep 2023 | External audit support | Review interim financial statement workbook | 2.8 |
| Gust, Ryan A. | Manager | 20 Sep 2023 | External audit support | Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|---|-------|
| Hayes,Taylor | Manager | 20 Sep 2023 | External Audit Support | Meeting to review FY2023 new depreciation template post-impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 20 Sep 2023 | External Audit Support | Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.6 |
| Hayes,Taylor | Manager | 20 Sep 2023 | External Audit Support | Review of updated depreciation journal entries to adjust depreciation in 2023 post-impairment | 3.3 |
| Hayes,Taylor | Manager | 20 Sep 2023 | External Audit Support | Review of Accounting Standards Codification (ASC) 805 valuation draft report | 2.3 |
| Riley,Sean | Senior Manager | 20 Sep 2023 | External Audit Support | Meeting to review FY2023 new depreciation template post-impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.4 |
| Riley,Sean | Senior Manager | 20 Sep 2023 | External Audit Support | Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.6 |
| Yoo,Patrick | Senior | 20 Sep 2023 | External Audit Support | Meeting to review FY2023 new depreciation template post-impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 20 Sep 2023 | External Audit Support | Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.6 |
| Yoo,Patrick | Senior | 20 Sep 2023 | External Audit Support | Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 20 Sep 2023 | External Audit Support | Finalize Fiscal Year 2023 depreciation workbook for final updates | 1.1 |
| Yoo,Patrick | Senior | 20 Sep 2023 | External Audit Support | Go through RSM Suralink requests and provide various support items | 1.6 |
| Yoo,Patrick | Senior | 20 Sep 2023 | External Audit Support | Update Q1 2023 fixed asset disposal calc for additional reconciling item | 1.2 |
| Yoo,Patrick | Senior | 20 Sep 2023 | External Audit Support | Update final reports tracker for all 2020-2023 reports delivered to Celsius to date | 1.7 |
| Zimmer,Kristin | Manager | 20 Sep 2023 | External Audit Support | Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius) | 1.6 |
| Barda,Eli | Partner/Principal | 21 Sep 2023 | External Audit Support | Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts) | 0.4 |
| Chen,Justin | Senior | 21 Sep 2023 | External audit support | Provide flux Changes Reasonings for 2022 2021 Management Discussion and Analysis (MD&A) | 1.3 |
| Chen,Justin | Senior | 21 Sep 2023 | External audit support | Provide flux Changes Reasonings for 2021 2020 management discussion and analysis Celsius | 1.5 |
| Chen,Justin | Senior | 21 Sep 2023 | External audit support | Retrieve comparables companies for Management Discussion and Analysis (MD&A) template | 1.3 |
| Chen,Justin | Senior | 21 Sep 2023 | External audit support | Categorization of general and administrative accounts within the flux analysis, including the impact of reorganization, net on the administrative fees | 0.9 |
| Chen,Justin | Senior | 21 Sep 2023 | External audit support | Prepare Flux Analysis for Interim Excel file, including updates of new trial balances within Flux Analysis | 1.6 |
| Chen,Justin | Senior | 21 Sep 2023 | External audit support | Prepare Flux analysis and research of reasoning behind fluctuations of financial line items | 1.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|---|-------|
| Eo, Brian Y | Manager | 21 Sep 2023 | External Audit Support | Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley | 0.4 |
| Eo, Brian Y | Manager | 21 Sep 2023 | External audit support | Update interim financial statement workbook documentation - Chapter 11 | 2.7 |
| Eo, Brian Y | Manager | 21 Sep 2023 | External audit support | Review income statements as of June 30, 2023 and June 30, 2022 | 1.8 |
| Gray,Amaya | Staff | 21 Sep 2023 | External Audit Support | Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts) | 0.4 |
| Gust, Ryan A. | Manager | 21 Sep 2023 | External Audit Support | Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley | 0.4 |
| Gust, Ryan A. | Manager | 21 Sep 2023 | External Audit Support | Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.6 |
| Hayes,Taylor | Manager | 21 Sep 2023 | External Audit Support | Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.9 |
| Hayes,Taylor | Manager | 21 Sep 2023 | External Audit Support | Review of Foreman dashboard and related outputs for purposes of hashrate testing | 2.1 |
| Hayes,Taylor | Manager | 21 Sep 2023 | External Audit Support | Review of digital assets hashrate recalculation utilizing electricity | 2.9 |
| Lindeman,Ryan | Senior | 21 Sep 2023 | External audit support | Provide audit support for legal expenses 2021 | 2.9 |
| Lindeman,Ryan | Senior | 21 Sep 2023 | External audit support | Provide audit support for legal expenses 2022 | 2.4 |
| Mhana,Anas | Manager | 21 Sep 2023 | External Audit Support | Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts) | 0.4 |
| Riley,Sean | Senior Manager | 21 Sep 2023 | External Audit Support | Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley | 0.4 |
| Riley,Sean | Senior Manager | 21 Sep 2023 | External Audit Support | Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts) | 0.4 |
| Riley,Sean | Senior Manager | 21 Sep 2023 | External Audit Support | Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.9 |
| Shimoni,Avri | Senior Manager | 21 Sep 2023 | External Audit Support | Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts) | 0.4 |
| Steger,Adam | Senior Manager | 21 Sep 2023 | External Audit Support | Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley | 0.4 |
| Yoo,Patrick | Senior | 21 Sep 2023 | External Audit Support | Meeting with P. Pandey (Celsius) to discuss her comments about the FY 2023 depreciation workbook. EY Attendees: P. Yoo | 0.6 |
| Yoo,Patrick | Senior | 21 Sep 2023 | External Audit Support | Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.9 |
| Yoo,Patrick | Senior | 21 Sep 2023 | External Audit Support | Update FY2023 depreciation workbook for sales tax accrual updates | 1.1 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|----------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 21 Sep 2023 | External Audit Support | Begin preparation of Stout request concerning Q2 2023 fixed asset listing, post impairment and depreciation (mining equipment) | 3.3 |
| Yoo,Patrick | Senior | 21 Sep 2023 | External Audit Support | Begin preparation of Stout request concerning Q2 2023 fixed asset listing, post impairment and depreciation (land & improvements) | 2.1 |
| Zimmer,Kristin | Manager | 21 Sep 2023 | External Audit Support | Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.9 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Provide flux reasonings for Interim management discussion and analysis Celsius | 1.3 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Footing check for 2022 to 2021 Management Discussion and Analysis (MD&A) Word documents | 0.4 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Reconcile 2022 to 2021 Management Discussion and Analysis (MD&A) Flux workbook and table | 1.2 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Reconcile 2021 to 2020 Management Discussion and Analysis (MD&A) Flux workbook and table | 0.8 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Reconcile net income interim Management Discussion and Analysis (MD&A) Flux workbook and table | 0.9 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Footing check for 2021 to 2020 Management Discussion and Analysis (MD&A) word file | 0.4 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Footing check for interim Management Discussion and Analysis (MD&A) Word file | 0.4 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Reconcile 2022 to 2021 Management Discussion and Analysis (MD&A) Flux workbook and table - workpaper and financial statements | 0.9 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Reconcile 2021 to 2020 Management Discussion and Analysis (MD&A) Flux workbook and table - workpaper and financial statements | 0.6 |
| Chen,Justin | Senior | 22 Sep 2023 | External audit support | Interim Management Discussion and Analysis (MD&A) Flux workbook and table, edit signs within the workpaper to tie to financial statements | 0.7 |
| Eo, Brian Y | Manager | 22 Sep 2023 | External audit support | Update interim financial statement workbook documentation - \$750 million loan payable | 2.8 |
| Eo, Brian Y | Manager | 22 Sep 2023 | External audit support | Update interim financial statement workbook documentation - advance payments | 1.8 |
| Eo, Brian Y | Manager | 22 Sep 2023 | External audit support | Update interim financial statement workbook documentation - cryptocurrency | 1.6 |
| Gust, Ryan A. | Manager | 22 Sep 2023 | External audit support | Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.6 |
| Hayes,Taylor | Manager | 22 Sep 2023 | External Audit Support | Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.6 |
| Hayes,Taylor | Manager | 22 Sep 2023 | External Audit Support | Meeting to discuss final questions from P. Pandey (Celsius) concerning FY 2023 depreciation workbook. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 22 Sep 2023 | External Audit Support | Finalize 2023 depreciation adjustments | 2.2 |
| Hayes,Taylor | Manager | 22 Sep 2023 | External Audit Support | Draft responses to external auditor questions | 1.9 |
| Riley,Sean | Senior Manager | 22 Sep 2023 | External Audit Support | Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 22 Sep 2023 | External Audit Support | Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.6 |
| Yoo,Patrick | Senior | 22 Sep 2023 | External Audit Support | Meeting to discuss final questions from P. Pandey (Celsius) concerning FY 2023 depreciation workbook. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 22 Sep 2023 | External Audit Support | Make final updates to Stout Q2 2023 fixed asset request | 2.0 |
| Zimmer,Kristin | Manager | 22 Sep 2023 | External Audit Support | Various discussions with J. Block surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust | 1.6 |
| Chen,Justin | Senior | 25 Sep 2023 | External audit support | Adjust Management Discussion and Analysis (MD&A) workbook | 1.9 |
| Chen,Justin | Senior | 25 Sep 2023 | External audit support | Develop proper signs for other income (expenses) Management Discussion and Analysis (MD&A) workbook | 1.2 |
| Eo, Brian Y | Manager | 25 Sep 2023 | External audit support | Update excel workbook documentation based on auditors comment | 3.3 |
| Hayes,Taylor | Manager | 25 Sep 2023 | External Audit Support | Meeting to discuss status of FY2023 files and TB, GL. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 25 Sep 2023 | External Audit Support | Meeting to discuss what 2023 files were uploaded by client to date and gameplan to provide to RSM EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 25 Sep 2023 | External Audit Support | Draft responses to auditor questions regarding weighted average cost of capital used in long lived impairment discounted cash flows | 2.2 |
| Hayes,Taylor | Manager | 25 Sep 2023 | External Audit Support | Respond to auditor questions regarding fixed assets and digital assets | 1.8 |
| MacIntosh,Paul | Partner/Principal | 25 Sep 2023 | External Audit Support | Executive review of Frontier mining support necessary for external audit. | 0.3 |
| MacIntosh,Paul | Partner/Principal | 25 Sep 2023 | External Audit Support | Executive review of fixed asset support necessary for external audit. | 0.7 |
| MacIntosh,Paul | Partner/Principal | 25 Sep 2023 | External Audit Support | Executive review of support for Stout valuation. | 0.3 |
| MacIntosh,Paul | Partner/Principal | 25 Sep 2023 | External Audit Support | Executive review of legal expense support necessary for external audit. | 0.3 |
| Riley,Sean | Senior Manager | 25 Sep 2023 | External Audit Support | Meeting to discuss status of FY2023 files and trial balance (TB), General Ledger (GL). EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.5 |
| Riley,Sean | Senior Manager | 25 Sep 2023 | External Audit Support | Secondary review of cash and other receivable confirmations. | 0.4 |
| Riley,Sean | Senior Manager | 25 Sep 2023 | External Audit Support | Secondary review of Frontier mining support necessary for external audit. | 0.8 |
| Riley,Sean | Senior Manager | 25 Sep 2023 | External Audit Support | Secondary review of fixed asset support necessary for external audit. | 1.3 |
| Riley,Sean | Senior Manager | 25 Sep 2023 | External Audit Support | Secondary review of support for Stout valuation. | 1.4 |
| Riley,Sean | Senior Manager | 25 Sep 2023 | External Audit Support | Secondary review of legal expense support necessary for external audit. | 1.1 |
| Yoo,Patrick | Senior | 25 Sep 2023 | External Audit Support | Meeting to discuss status of FY2023 files and TB, GL. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.5 |
| Yoo,Patrick | Senior | 25 Sep 2023 | External Audit Support | Meeting to discuss what 2023 files were uploaded by client to date and gameplan to provide to RSM EY Attendees: P. Yoo, T. Hayes | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 25 Sep 2023 | External Audit Support | Review all client-provided Q1 and Q2 2023 files to date, check against latest financials and send to RSM | 2.9 |
| Yoo,Patrick | Senior | 25 Sep 2023 | External Audit Support | Prepare 2023 coupon sales workbook | 1.9 |
| Yoo,Patrick | Senior | 25 Sep 2023 | External Audit Support | Prepare Stout email request concerning building and cables by location | 0.4 |
| Yoo,Patrick | Senior | 25 Sep 2023 | External Audit Support | Update a few financial statement footnotes based off senior manager review - advanced payments, fixed assets, other receivables | 1.0 |
| Yoo,Patrick | Senior | 25 Sep 2023 | External Audit Support | Prepare 2022 additional RSM prepaid selection support and send to RSM | 1.9 |
| Yoo,Patrick | Senior | 25 Sep 2023 | External Audit Support | Prepare Q3 2022 fixed asset detail by vendor as requested by RSM | 0.9 |
| Yoo,Patrick | Senior | 25 Sep 2023 | External Audit Support | Review 2023 savings and money market statements and visually tie out FY23 interest income | 1.1 |
| Chen,Justin | Senior | 26 Sep 2023 | External audit support | Update interim financial statement workbook per new trial balance received on 9/25 | 3.9 |
| Chen,Justin | Senior | 26 Sep 2023 | External audit support | Tie percentage differences from financial statement Word document to flux workbook and financial statement workbook | 1.5 |
| Chen,Justin | Senior | 26 Sep 2023 | External audit support | Update footnote 7 property and equipment with proper figures as seen in the supporting workbooks | 1.1 |
| Eo, Brian Y | Manager | 26 Sep 2023 | External audit support | Review year-end financial statements excel | 3.1 |
| Gust, Ryan A. | Manager | 26 Sep 2023 | External Audit Support | Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 26 Sep 2023 | External Audit Support | Meeting to discuss gameplan/strategy for preparation of 2021 fixed assets EY Attendees: P. Yoo, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 26 Sep 2023 | External Audit Support | Meeting to discuss hashrate reconciliation workpaper gameplan with Celsius. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 26 Sep 2023 | External Audit Support | Meeting to discuss income tax provision-related General Ledger (GL) accounts in FY 2023. EY Attendees: A. Steger, P. Yoo, T. Hayes | 0.2 |
| Hayes,Taylor | Manager | 26 Sep 2023 | External Audit Support | Meeting with RSM to discuss questions related to prepayment selections. EY Attendees: P. Yoo, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 26 Sep 2023 | External Audit Support | Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 26 Sep 2023 | External Audit Support | Updates to other receivable confirmations requested by auditors | 1.1 |
| Hayes,Taylor | Manager | 26 Sep 2023 | External Audit Support | Documentation of fixed asset disposals | 2.2 |
| Hayes,Taylor | Manager | 26 Sep 2023 | External Audit Support | Final review of revenue recalculation using hashrate reconciliation | 2.5 |
| Riley,Sean | Senior Manager | 26 Sep 2023 | External Audit Support | Meeting to discuss hashrate reconciliation workpaper gameplan with Celsius. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Riley,Sean | Senior Manager | 26 Sep 2023 | External Audit Support | Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.8 |
| Steger,Adam | Senior Manager | 26 Sep 2023 | External Audit Support | Meeting to discuss income tax provision-related General Ledger (GL) accounts in FY 2023. EY Attendees: A. Steger, P. Yoo, T. Hayes | 0.2 |
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Meeting to discuss gameplan/strategy for preparation of 2021 fixed assets EY Attendees: P. Yoo, T. Hayes | 0.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Meeting to discuss hashrate reconciliation workpaper gameplan with Celsius. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Meeting to discuss income tax provision-related General Ledger (GL) accounts in FY 2023. EY Attendees: A. Steger, P. Yoo, T. Hayes | 0.2 |
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Meeting with RSM to discuss questions related to prepayment selections. EY Attendees: P. Yoo, T. Hayes | 0.3 |
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Begin preparation of workpaper concerning Frontier Mining costs to potentially reclass | 1.2 |
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Prepare FYE22 other receivable confirmations | 1.0 |
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Extract FY22 Core Scientific excel invoices as requested by RSM | 0.6 |
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Keep maintenance of open items list (go through received open items and send out updated open items to Celsius for assistance with RSM requests) | 3.1 |
| Yoo,Patrick | Senior | 26 Sep 2023 | External Audit Support | Prepare Q1 2022 fixed asset detail by vendor as requested by RSM | 0.9 |
| Chen,Justin | Senior | 27 Sep 2023 | External audit support | Update financial statement line item name changes made in year end financial statement workbook to interim financial statement workbook | 3.1 |
| Chen,Justin | Senior | 27 Sep 2023 | External audit support | Update year end workbook, statement of cash flow supporting tabs financial statement line items to be consistent with the statement of cash flow line items as presented in the word financial statement | 1.3 |
| Chen,Justin | Senior | 27 Sep 2023 | External audit support | Footing check, reconcile financial statement workbook with financial statement word document in year end | 2.4 |
| Eo, Brian Y | Manager | 27 Sep 2023 | External audit support | Update year-end financial statements excel | 2.7 |
| Eo, Brian Y | Manager | 27 Sep 2023 | External audit support | Review statement of cash flow financial statement line items | 3.4 |
| Gust, Ryan A. | Manager | 27 Sep 2023 | External audit support | Prepare payroll sample support for RSM | 1.6 |
| Hayes,Taylor | Manager | 27 Sep 2023 | External Audit Support | Meeting with RSM to discuss follow-up questions pertaining to prepaid expenses and prepaid hosting services. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 27 Sep 2023 | External Audit Support | Meeting to discuss key audit questions and strategize gameplan on responses and action items moving forward EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 27 Sep 2023 | External Audit Support | Meeting with RSM to discuss other receivables workpaper and confirmations, as well as other various audit-related topics. EY Attendees: P. Yoo, T. Hayes | 0.2 |
| Hayes,Taylor | Manager | 27 Sep 2023 | External Audit Support | Respond to auditor questions regarding valuation of investments in 2021 | 2.1 |
| Hayes,Taylor | Manager | 27 Sep 2023 | External Audit Support | Respond to auditor questions on fixed asset impairment | 1.9 |
| Hayes,Taylor | Manager | 27 Sep 2023 | External Audit Support | Collecting support to share with auditors for fixed asset testing | 2.2 |
| Lindeman,Ryan | Senior | 27 Sep 2023 | External audit support | Continue to provide audit support for legal expenses 2022 | 1.8 |
| Riley,Sean | Senior Manager | 27 Sep 2023 | External Audit Support | Meeting to discuss key audit questions and strategize gameplan on responses and action items moving forward EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 27 Sep 2023 | External Audit Support | Meeting with RSM to discuss follow-up questions pertaining to prepaid expenses and prepaid hosting services. EY Attendees: P. Yoo, T. Hayes | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------|---------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 27 Sep 2023 | External Audit Support | Meeting to discuss key audit questions and strategize gameplan on responses and action items moving forward EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 27 Sep 2023 | External Audit Support | Meeting with RSM to discuss other receivables workpaper and confirmations, as well as other various audit-related topics. EY Attendees: P. Yoo, T. Hayes | 0.2 |
| Yoo,Patrick | Senior | 27 Sep 2023 | External Audit Support | Prepare Frontier Mining reclassification entries, address questions from client, and ultimately check that amount booked to GL was in line with expectation | 3.4 |
| Yoo,Patrick | Senior | 27 Sep 2023 | External Audit Support | Prepare other receivable confirmations and coordinate between RSM and client | 1.2 |
| Yoo,Patrick | Senior | 27 Sep 2023 | External Audit Support | Review FY 2022 and FY 2021 legal expense selection support pulled down by another EY team member to ensure accuracy and add to open items list | 1.9 |
| Yoo,Patrick | Senior | 27 Sep 2023 | External Audit Support | Address RSM comments pertaining to other receivables workpaper | 0.3 |
| Yoo,Patrick | Senior | 27 Sep 2023 | External Audit Support | Address RSM comments pertaining to operating expense testing selections | 0.4 |
| Yoo,Patrick | Senior | 27 Sep 2023 | External Audit Support | Address RSM comments pertaining to prepaid hosting selections | 0.3 |
| Chen,Justin | Senior | 28 Sep 2023 | External audit support | Reconciliation of interim financial statement workbook to financial statement word document | 2.2 |
| Chen,Justin | Senior | 28 Sep 2023 | External audit support | Footing of interim financial statement workbook to financial statement word document | 1.7 |
| Chen,Justin | Senior | 28 Sep 2023 | External audit support | Service of sample selections made for core scientific invoice | 2.8 |
| Chen,Justin | Senior | 28 Sep 2023 | External audit support | Adjust statement of operations and balance sheet in word document | 0.9 |
| Chen,Justin | Senior | 28 Sep 2023 | External audit support | Develop net income tab within financial statement workbook | 1.2 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - liquidity and going concern | 0.6 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - Chapter 11 | 0.4 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - Cryptocurrency | 0.7 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - Equipment | 0.8 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - Deposit on miners | 0.3 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Continue to review interim financial statement excel - Deposit on miners | 0.4 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - Derivatives | 0.2 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - fair value measurement | 0.1 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - related party | 0.7 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - commitments and contingencies | 1.2 |
| Eo, Brian Y | Manager | 28 Sep 2023 | External audit support | Review interim financial statement excel - sub events | 0.3 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|----------------|------------------|------------------------|---|-------|
| Gust, Ryan A. | Manager | 28 Sep 2023 | External Audit Support | Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.6 |
| Gust, Ryan A. | Manager | 28 Sep 2023 | External audit support | Continue prepare payroll sample support for RSM | 0.3 |
| Hayes, Taylor | Manager | 28 Sep 2023 | External Audit Support | Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.6 |
| Hayes, Taylor | Manager | 28 Sep 2023 | External Audit Support | Meeting to discuss prepaid hosting with auditors. EY Attendees: T. Hayes. Other Attendees: L. Bass (RSM), N. Iqba (RSM) | 1.9 |
| Hayes, Taylor | Manager | 28 Sep 2023 | External Audit Support | Walkthrough of Fireblocks process | 1.8 |
| Hayes, Taylor | Manager | 28 Sep 2023 | External Audit Support | Prepare for miner monitoring of hashrate, which included design of monitoring process for auditor to use | 2.4 |
| Hayes, Taylor | Manager | 28 Sep 2023 | External Audit Support | Coordination of third parties that will be involved in miner monitoring process | 1.3 |
| Riley, Sean | Senior Manager | 28 Sep 2023 | External Audit Support | Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.6 |
| Yoo, Patrick | Senior | 28 Sep 2023 | External Audit Support | Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.6 |
| Yoo, Patrick | Senior | 28 Sep 2023 | External Audit Support | Extract supporting files pertaining to RSM FY21 fixed asset selections | 2.7 |
| Yoo, Patrick | Senior | 28 Sep 2023 | External Audit Support | Review files provided by P. Pandey (Celsius) for RSM open items, and update/send out newest open items list | 1.2 |
| Chen, Justin | Senior | 29 Sep 2023 | External audit support | Prepare financial statement line item within interim statement of cash flow | 2.4 |
| Chen, Justin | Senior | 29 Sep 2023 | External audit support | Update table of contents, footing, and note references in interim financial statement as a check of tying to interim financial statement workbook | 2.4 |
| Chen, Justin | Senior | 29 Sep 2023 | External audit support | Numbering of financial statement within Word document | 0.9 |
| Eo, Brian Y | Manager | 29 Sep 2023 | External audit support | Review interim financial statement excel - income taxes | 0.2 |
| Eo, Brian Y | Manager | 29 Sep 2023 | External audit support | Update statement of cash flow financial statement line items | 1.6 |
| Gust, Ryan A. | Manager | 29 Sep 2023 | External audit support | Prepare support for transfer pricing questions | 1.3 |
| Hayes, Taylor | Manager | 29 Sep 2023 | External Audit Support | Tie-out of related party confirmations | 0.7 |
| Hayes, Taylor | Manager | 29 Sep 2023 | External Audit Support | Review of support to be provided for fixed asset transfers | 1.8 |
| Hayes, Taylor | Manager | 29 Sep 2023 | External Audit Support | Review of auditor comments on key accounting memos | 1.6 |
| Lindeman, Ryan | Senior | 29 Sep 2023 | External audit support | Continue to provide audit support for legal expenses 2022 | 1.9 |
| Yoo, Patrick | Senior | 29 Sep 2023 | External Audit Support | Prepare FY2023 fixed asset transfer support workbook (invoices) | 2.1 |
| Yoo, Patrick | Senior | 29 Sep 2023 | External Audit Support | Prepare FY2023 fixed asset transfer support workbook (bill of ladings) | 1.9 |
| Yoo, Patrick | Senior | 29 Sep 2023 | External Audit Support | Prepare FY2020-FY2022 related party confirmations and send to Jenny | 0.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 29 Sep 2023 | External Audit Support | Respond to RSM follow-up about operating expenses | 0.2 |
| Yoo,Patrick | Senior | 29 Sep 2023 | External Audit Support | Update open items list for items required from Celsius | 0.5 |
| Yoo,Patrick | Senior | 02 Oct 2023 | External Audit Support | Meeting to discuss Q1 2023 advanced payment transfer support, and other open items from the weekend. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 02 Oct 2023 | External Audit Support | Meeting to discuss Q1 2023 advanced payment transfer support, and other open items from the weekend. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 02 Oct 2023 | External Audit Support | Meeting with P. Pandey (Celsius) to discuss questions pertaining to Q1 2023 advanced payment transfer support. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 02 Oct 2023 | External Audit Support | Meeting with P. Pandey (Celsius) to discuss questions pertaining to Q1 2023 advanced payment transfer support. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Riley,Sean | Senior Manager | 02 Oct 2023 | External Audit Support | Secondary review of updated income tax workpapers in conjunction with related party workbook. | 1.9 |
| Riley,Sean | Senior Manager | 02 Oct 2023 | External Audit Support | Secondary review of related party support workpaper. | 2.3 |
| Riley,Sean | Senior Manager | 02 Oct 2023 | External Audit Support | Secondary review of 2022 advanced payments workbook. | 1.7 |
| Eo, Brian Y | Manager | 02 Oct 2023 | External audit support | Update interim financial workbook to reflect the latest trial balance | 3.7 |
| Chen,Justin | Senior | 02 Oct 2023 | External audit support | Service Fixed Asset sample selection request | 2.3 |
| Yoo,Patrick | Senior | 02 Oct 2023 | External Audit Support | Finalize preparation of FY2023 advanced payment transfer workbook and support | 2.1 |
| Yoo,Patrick | Senior | 02 Oct 2023 | External Audit Support | Provide RSM support pertaining to FY 2021 fixed asset additions | 1.9 |
| Yoo,Patrick | Senior | 02 Oct 2023 | External Audit Support | Provide RSM support pertaining to Q1 & Q3 2022 fixed asset additions | 1.4 |
| Yoo,Patrick | Senior | 02 Oct 2023 | External Audit Support | Assist with review of RSM related party confirmations and coordinate signatures | 1.1 |
| Yoo,Patrick | Senior | 02 Oct 2023 | External Audit Support | Provide RSM support pertaining to operating expense follow ups | 0.6 |
| Yoo,Patrick | Senior | 02 Oct 2023 | External Audit Support | Prepare preliminary FY 2023 materiality workpaper to use as a scope for FY 2023 analytics | 0.8 |
| Yoo,Patrick | Senior | 02 Oct 2023 | External Audit Support | Begin preparation of FY 2023 analytics requested by RSM | 1.2 |
| Gust, Ryan A. | Manager | 02 Oct 2023 | External audit support | Review income tax workpapers to update related party workbook | 2.2 |
| Hayes,Taylor | Manager | 02 Oct 2023 | External Audit Support | Review of income tax workbooks | 2.2 |
| Hayes,Taylor | Manager | 02 Oct 2023 | External Audit Support | Review of interim 2023 cash flow workbook as of 6/30/23 | 2.7 |
| Hayes,Taylor | Manager | 02 Oct 2023 | External Audit Support | Respond to RSM external audit questions on digital assets | 2.2 |
| Riley,Sean | Senior Manager | 03 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 03 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|--|-------|
| Gust, Ryan A. | Manager | 03 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.4 |
| Hayes, Taylor | Manager | 03 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.4 |
| Riley, Sean | Senior Manager | 03 Oct 2023 | External Audit Support | Secondary review of 2021 and 2022 fixed asset support required for external audit. | 1.4 |
| Riley, Sean | Senior Manager | 03 Oct 2023 | External Audit Support | Secondary review of fiscal year 2023 flux analytics. | 2.1 |
| Riley, Sean | Senior Manager | 03 Oct 2023 | External Audit Support | Secondary review Q4 2022 to Q2 2023 non mining equipment roll forward. | 0.9 |
| Yoo, Patrick | Senior | 03 Oct 2023 | External Audit Support | Provide RSM support pertaining to due from related parties follow-up question | 0.9 |
| Yoo, Patrick | Senior | 03 Oct 2023 | External Audit Support | Finish first round of FY 2023 analytics requested by RSM | 2.7 |
| Yoo, Patrick | Senior | 03 Oct 2023 | External Audit Support | Provide J. Fan (Celsius) and P. Pandey (Celsius) updated tax entries to book and subsequently send over updated general ledger/trial balances files to both EY and RSM teams | 0.9 |
| Yoo, Patrick | Senior | 03 Oct 2023 | External Audit Support | Prepare Q4 2022 to Q2 2023 non mining equipment rollforward | 2.1 |
| Yoo, Patrick | Senior | 03 Oct 2023 | External Audit Support | Prepare updates to impairment memo after RSM follow-ups | 0.4 |
| Yoo, Patrick | Senior | 03 Oct 2023 | External Audit Support | Assist with review of RSM legal confirmations and coordinate signatures | 0.2 |
| Hayes, Taylor | Manager | 03 Oct 2023 | External Audit Support | Review of legal letters received from external counsel for external audit procedures | 1.6 |
| Hayes, Taylor | Manager | 03 Oct 2023 | External Audit Support | Review of additional tax entries | 1.9 |
| Hayes, Taylor | Manager | 03 Oct 2023 | External Audit Support | Respond to RSM questions on long-lived asset impairment | 2.8 |
| Hayes, Taylor | Manager | 03 Oct 2023 | External Audit Support | Respond to RSM questions on Foreman dashboard and usage of devices to test hashrate | 0.9 |
| Yoo, Patrick | Senior | 04 Oct 2023 | External Audit Support | Meeting with RSM to discuss FY21 fixed asset questions. EY Attendees: P. Yoo, T. Hayes | 0.2 |
| Hayes, Taylor | Manager | 04 Oct 2023 | External Audit Support | Meeting with RSM to discuss FY21 fixed asset questions. EY Attendees: P. Yoo, T. Hayes | 0.2 |
| Riley, Sean | Senior Manager | 04 Oct 2023 | External Audit Support | Continue with secondary review of related party support workpaper. | 2.3 |
| Riley, Sean | Senior Manager | 04 Oct 2023 | External Audit Support | Secondary review of journal entry support for external audit. | 1.8 |
| Eo, Brian Y | Manager | 04 Oct 2023 | External audit support | Update interim financial workbook with latest trial balance | 2.9 |
| Eo, Brian Y | Manager | 04 Oct 2023 | External audit support | Update year-end financial workbook with latest trial balance | 1.8 |
| Chen, Justin | Senior | 04 Oct 2023 | External audit support | Service Journal Entry sample selection request | 2.3 |
| Yoo, Patrick | Senior | 04 Oct 2023 | External Audit Support | Assist with retrieval of RSM requests pertaining to payroll processes & subsequently provide to RSM | 0.8 |
| Yoo, Patrick | Senior | 04 Oct 2023 | External Audit Support | Begin retrieval of RSM requests pertaining to 2022 journal entry selections | 2.7 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 04 Oct 2023 | External Audit Support | Coordinate final round of tax entries and subsequently provide updated general ledger/trial balance files to both EY and RSM teams | 0.9 |
| Yoo,Patrick | Senior | 04 Oct 2023 | External Audit Support | Provide RSM support pertaining to FY 2021 fixed asset additions follow ups | 0.8 |
| Yoo,Patrick | Senior | 04 Oct 2023 | External Audit Support | Review FY 2021 journal entry testing support to be provided to RSM to see if any updates need to be made (esp. the FY 2021 revenue one) | 0.9 |
| Yoo,Patrick | Senior | 04 Oct 2023 | External Audit Support | Review FY 2020 - FY 2022 RSM Suralinks and see if any updates or further support is needed. Upload support as needed | 1.2 |
| Gust, Ryan A. | Manager | 04 Oct 2023 | External audit support | Prepare audit sample support for journal entry testing | 2.7 |
| Gust, Ryan A. | Manager | 04 Oct 2023 | External audit support | Prepare related party support workpaper | 3.2 |
| Gust, Ryan A. | Manager | 04 Oct 2023 | External audit support | Review tax provision workpaper for related party support | 1.9 |
| Hayes,Taylor | Manager | 04 Oct 2023 | External Audit Support | Update long-lived asset impairment memo based on RSM's questions and feedback | 2.7 |
| Hayes,Taylor | Manager | 04 Oct 2023 | External Audit Support | Review cybersecurity inquiries | 1.8 |
| Hayes,Taylor | Manager | 04 Oct 2023 | External Audit Support | Review sales and use tax calculation | 1.4 |
| Hayes,Taylor | Manager | 04 Oct 2023 | External Audit Support | Review RSM valuation questions and related backsolved analysis | 1.9 |
| Yoo,Patrick | Senior | 05 Oct 2023 | External Audit Support | Meeting to discuss 2021 fixed asset questions from RSM as well as discuss sales tax workbook for Q4 2022. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 05 Oct 2023 | External Audit Support | Meeting to discuss 2021 fixed asset questions from RSM as well as discuss sales tax workbook for Q4 2022. EY Attendees: P. Yoo, T. Hayes | 0.4 |
| Riley,Sean | Senior Manager | 05 Oct 2023 | External Audit Support | Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.5 |
| Yoo,Patrick | Senior | 05 Oct 2023 | External Audit Support | Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.5 |
| Gust, Ryan A. | Manager | 05 Oct 2023 | External Audit Support | Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 05 Oct 2023 | External Audit Support | Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.5 |
| Riley,Sean | Senior Manager | 05 Oct 2023 | External Audit Support | Secondary review of Celsius Holdings related party workbook. | 1.7 |
| Eo, Brian Y | Manager | 05 Oct 2023 | External audit support | Review year-end financial workbook | 2.1 |
| Eo, Brian Y | Manager | 05 Oct 2023 | External audit support | Review interim financial workbook | 2.3 |
| Yoo,Patrick | Senior | 05 Oct 2023 | External Audit Support | Assist with retrieval of RSM requests pertaining to related party confirmations | 0.6 |
| Yoo,Patrick | Senior | 05 Oct 2023 | External Audit Support | Prepare Q4 2022 sales tax accrual workpaper based off tax team files to provide to RSM | 1.6 |
| Yoo,Patrick | Senior | 05 Oct 2023 | External Audit Support | Retrieve invoices pertaining to 2022 journal entry selection for storage expense | 1.2 |
| Yoo,Patrick | Senior | 05 Oct 2023 | External Audit Support | Finish retrieval of RSM requests pertaining to 2022 journal entry selections | 0.7 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|---------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 05 Oct 2023 | External Audit Support | Update FY 2023 analytics with latest trial balance amounts | 0.7 |
| Yoo,Patrick | Senior | 05 Oct 2023 | External Audit Support | Begin preparation of 2nd round of FY 2023 analytics requested by RSM | 2.4 |
| Yoo,Patrick | Senior | 05 Oct 2023 | External Audit Support | Begin providing FY 2023 RSM Suralink requests | 0.6 |
| Gust, Ryan A. | Manager | 05 Oct 2023 | External audit support | Prepare the related party workpaper for Celsius US Holdings | 3.0 |
| Hayes,Taylor | Manager | 05 Oct 2023 | External Audit Support | Review weighted average cost of capital calculation | 2.1 |
| Hayes,Taylor | Manager | 05 Oct 2023 | External Audit Support | Respond to RSM questions on fixed asset disposals during 2022 and 2023 | 1.9 |
| Hayes,Taylor | Manager | 05 Oct 2023 | External Audit Support | Review prepaid hosting expense questions from RSM | 1.3 |
| Hayes,Taylor | Manager | 05 Oct 2023 | External Audit Support | Respond to prepaid hosting questions from RSM | 1.5 |
| Yoo,Patrick | Senior | 06 Oct 2023 | External Audit Support | Meeting with RSM to discuss Fiscal Year (FY) 2021 cost of goods sold (cogs), journal entry, and digital assets workbook. EY Attendees: P. Yoo, T. Hayes, R. Gust | 0.6 |
| Gust, Ryan A. | Manager | 06 Oct 2023 | External Audit Support | Meeting with RSM to discuss Fiscal Year (FY) 2021 cost of goods sold (cogs), journal entry, and digital assets workbook. EY Attendees: P. Yoo, T. Hayes, R. Gust | 0.6 |
| Hayes,Taylor | Manager | 06 Oct 2023 | External Audit Support | Meeting with RSM to discuss Fiscal Year (FY) 2021 cost of goods sold (cogs), journal entry, and digital assets workbook. EY Attendees: P. Yoo, T. Hayes, R. Gust | 0.6 |
| Chen,Justin | Senior | 06 Oct 2023 | External audit support | Tie out valuation income statement for interim | 1.1 |
| Chen,Justin | Senior | 06 Oct 2023 | External audit support | Tie out valuation income statement for 2022 year-end | 1.3 |
| Chen,Justin | Senior | 06 Oct 2023 | External audit support | Tie out valuation income statement for 2021 year-end | 1.2 |
| Yoo,Patrick | Senior | 06 Oct 2023 | External Audit Support | Finish preparation of 2nd round of FY 2023 analytics requested by RSM | 2.9 |
| Yoo,Patrick | Senior | 06 Oct 2023 | External Audit Support | Continue providing FY 2023 RSM Suralink requests (bank statements, reconciliations, etc) | 0.6 |
| Yoo,Patrick | Senior | 06 Oct 2023 | External Audit Support | Go through fiscal year (FY) 2021 costs of goods sold (COGS) follow ups from RSM, retrieve and update support | 3.7 |
| Yoo,Patrick | Senior | 06 Oct 2023 | External Audit Support | Go through fiscal year (FY) 2022 costs of goods sold (COGS) follow ups from RSM, retrieve and update support | 0.4 |
| Yoo,Patrick | Senior | 06 Oct 2023 | External Audit Support | Begin preparation of fiscal year (FY) 2023 RSM "quarterly inquiries" file | 0.8 |
| Gust, Ryan A. | Manager | 06 Oct 2023 | External audit support | Prepare payroll audit sample selection support | 2.6 |
| Gust, Ryan A. | Manager | 06 Oct 2023 | External audit support | Prepare Cost of Goods Sold audit sample selection support | 1.9 |
| Hayes,Taylor | Manager | 06 Oct 2023 | External Audit Support | Review Frontier invoices | 2.1 |
| Hayes,Taylor | Manager | 06 Oct 2023 | External Audit Support | Review Generally Accepted Accounting Principles financial statement checklist | 2.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|--|-------|
| Hayes,Taylor | Manager | 06 Oct 2023 | External Audit Support | Update financials based on updated to financial statement checklist | 2.4 |
| Yoo,Patrick | Senior | 09 Oct 2023 | External Audit Support | Meeting to review 2023 analytics prepared for RSM as well as updates on 2021 costs of goods sold (COGS) and JE testing follow-up questions. EY Attendees: P. Yoo, T. Hayes | 0.9 |
| Hayes,Taylor | Manager | 09 Oct 2023 | External Audit Support | Meeting to review 2023 analytics prepared for RSM as well as updates on 2021 costs of goods sold (COGS) and JE testing follow-up questions. EY Attendees: P. Yoo, T. Hayes | 0.9 |
| Yoo,Patrick | Senior | 09 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) to discuss fiscal year (FY) 2021 costs of goods sold (COGS) follow-up questions from RSM. EY Attendees: P. Yoo | 0.3 |
| Yoo,Patrick | Senior | 09 Oct 2023 | External Audit Support | Address RSM follow-up inquiries pertaining to invoices for journal entry selections for 2022 | 1.2 |
| Yoo,Patrick | Senior | 09 Oct 2023 | External Audit Support | Address manager review comments within FY 2023 analytics | 2.3 |
| Yoo,Patrick | Senior | 09 Oct 2023 | External Audit Support | Address RSM follow-up inquiries pertaining to invoices for journal entry selections for 2021 | 2.5 |
| Yoo,Patrick | Senior | 09 Oct 2023 | External Audit Support | Address RSM follow-up inquiries pertaining to 2021 cost of revenue by going through all Core invoices | 3.8 |
| Gust, Ryan A. | Manager | 09 Oct 2023 | External audit support | Prepare sample selection support for Journal entry testing | 0.3 |
| Hayes,Taylor | Manager | 09 Oct 2023 | External Audit Support | Review cost of goods sold analysis | 2.4 |
| Hayes,Taylor | Manager | 09 Oct 2023 | External Audit Support | Review draft journal entries resulting from cost of goods sold analysis | 0.9 |
| Hayes,Taylor | Manager | 09 Oct 2023 | External Audit Support | Review of management discussions and analysis for 2022 | 2.7 |
| Hayes,Taylor | Manager | 09 Oct 2023 | External Audit Support | Review of management discussions and analysis for 6/30/23 | 1.1 |
| Yoo,Patrick | Senior | 10 Oct 2023 | External Audit Support | Meeting with RSM and P. Pandey (Celsius) to do a live walkthrough of Netsuite. EY Attendees: P. Yoo, R. Gust | 0.3 |
| Gust, Ryan A. | Manager | 10 Oct 2023 | External Audit Support | Meeting with RSM and P. Pandey (Celsius) to do a live walkthrough of Netsuite. EY Attendees: P. Yoo, R. Gust | 0.3 |
| Riley,Sean | Senior Manager | 10 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.5 |
| Yoo,Patrick | Senior | 10 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.5 |
| Gust, Ryan A. | Manager | 10 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 10 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes | 0.5 |
| Yoo,Patrick | Senior | 10 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) to discuss RSM follow-ups pertaining to Core. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 10 Oct 2023 | External Audit Support | Meeting with Jenny to discuss RSM follow-ups pertaining to Core. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Yoo,Patrick | Senior | 10 Oct 2023 | External Audit Support | Meeting with RSM to discuss FY22 advanced payment follow-up inquiries. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 10 Oct 2023 | External Audit Support | Meeting with RSM to discuss FY22 advanced payment follow-up inquiries. EY Attendees: P. Yoo, T. Hayes | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|---------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 10 Oct 2023 | External Audit Support | Finalized fiscal year (FY) 2023 analytics and sent over to Celsius and RSM | 1.2 |
| Yoo,Patrick | Senior | 10 Oct 2023 | External Audit Support | Address additional fiscal year (FY) 2021 journal entry testing RSM follow-ups | 0.9 |
| Yoo,Patrick | Senior | 10 Oct 2023 | External Audit Support | Begin preparation advanced payment transfers to fixed asset workpaper | 3.9 |
| Yoo,Patrick | Senior | 10 Oct 2023 | External Audit Support | Finish addressing fiscal year (FY) 2021 cost of revenue RSM follow ups | 1.1 |
| Gust, Ryan A. | Manager | 10 Oct 2023 | External audit support | Prepare payroll audit sample selection support | 2.6 |
| Adams,Paul | Staff | 10 Oct 2023 | External audit support | Retrieve sample invoices for audit support | 0.4 |
| Hayes,Taylor | Manager | 10 Oct 2023 | External Audit Support | Review Core Scientific invoices and expenses incurred | 2.1 |
| Hayes,Taylor | Manager | 10 Oct 2023 | External Audit Support | Review and respond to RSM revenue questions | 2.9 |
| Hayes,Taylor | Manager | 10 Oct 2023 | External Audit Support | Respond to RSM questions on fixed asset rollforward | 1.4 |
| Yoo,Patrick | Senior | 11 Oct 2023 | External Audit Support | Meeting to discuss progress of advanced payment rollforward/proof EY Attendees: P. Yoo, T. Hayes | 0.7 |
| Hayes,Taylor | Manager | 11 Oct 2023 | External Audit Support | Meeting with Taylor to discuss progress of advanced payment rollforward/proof EY Attendees: P. Yoo, T. Hayes | 0.7 |
| Yoo,Patrick | Senior | 11 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) and P. Pandey (Celsius) to discuss advance payment proof and questions on certain areas, including best way to efficiently produce results. EY Attendees: P. Yoo, T. Hayes | 0.8 |
| Hayes,Taylor | Manager | 11 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) and P. Pandey (Celsius) to discuss advance payment proof and questions on certain areas, including best way to efficiently produce results. EY Attendees: P. Yoo, T. Hayes | 0.8 |
| Yoo,Patrick | Senior | 11 Oct 2023 | External Audit Support | Meeting with RSM to discuss follow-up questions pertaining to fiscal year (FY) 22 prepaid hosting expenses after their manager-level review. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 11 Oct 2023 | External Audit Support | Meeting with RSM to discuss follow-up questions pertaining to fiscal year (FY) 22 prepaid hosting expenses after their manager-level review. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Yoo,Patrick | Senior | 11 Oct 2023 | External Audit Support | Continue updating advanced payment transfer to fixed assets workbook | 3.9 |
| Yoo,Patrick | Senior | 11 Oct 2023 | External Audit Support | Review RSM Suralink portal and address open questions and requests | 0.4 |
| Yoo,Patrick | Senior | 11 Oct 2023 | External Audit Support | Address fiscal year (FY) 2022 cost of revenue RSM follow-up inquiries | 1.6 |
| Yoo,Patrick | Senior | 11 Oct 2023 | External Audit Support | Address fiscal year (FY) 2022 prepaid hosting RSM follow-up inquiries | 1.1 |
| Lindeman,Ryan | Senior | 11 Oct 2023 | External audit support | Respond to final comments on workpapers | 3.1 |
| Hayes,Taylor | Manager | 11 Oct 2023 | External Audit Support | Review advanced payments rollforward | 2.2 |
| Hayes,Taylor | Manager | 11 Oct 2023 | External Audit Support | Respond to RSM questions on advanced payments | 1.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|---|-------|
| Hayes,Taylor | Manager | 11 Oct 2023 | External Audit Support | Review Simple Agreement for Future Equity (SAFE) valuation | 2.4 |
| Riley,Sean | Senior Manager | 12 Oct 2023 | External Audit Support | Meeting to discuss live review of advanced payments workbook prepared as requested by RSM. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Yoo,Patrick | Senior | 12 Oct 2023 | External Audit Support | Meeting to discuss live review of advanced payments workbook prepared as requested by RSM. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 12 Oct 2023 | External Audit Support | Meeting to discuss live review of advanced payments workbook prepared as requested by RSM. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.6 |
| Riley,Sean | Senior Manager | 12 Oct 2023 | External Audit Support | Meeting to discuss RSM audit status and open items. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Yoo,Patrick | Senior | 12 Oct 2023 | External Audit Support | Meeting to discuss RSM audit status and open items. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 12 Oct 2023 | External Audit Support | Meeting to discuss RSM audit status and open items. EY Attendees: P. Yoo, S. Riley, T. Hayes | 0.3 |
| Yoo,Patrick | Senior | 12 Oct 2023 | External Audit Support | Meeting with RSM to discuss prepaid hosting follow-up inquiries. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Hayes,Taylor | Manager | 12 Oct 2023 | External Audit Support | Meeting with RSM to discuss prepaid hosting follow-up inquiries. EY Attendees: P. Yoo, T. Hayes | 0.5 |
| Riley,Sean | Senior Manager | 12 Oct 2023 | External Audit Support | Secondary review of Frontier Mining reconciliation. | 2.4 |
| Yoo,Patrick | Senior | 12 Oct 2023 | External Audit Support | Finalize preparation of advanced payments transfers to fixed assets workbook and send to RSM | 1.6 |
| Yoo,Patrick | Senior | 12 Oct 2023 | External Audit Support | Address FY 2021 transformers RSM questions by sending request to J. Fan (Celsius) and P. Pandey (Celsius) | 0.9 |
| Yoo,Patrick | Senior | 12 Oct 2023 | External Audit Support | Begin reviewing Q3 2023 additions sent over by P. Pandey (Celsius) to factor into Q3 2023 depreciation template | 2.6 |
| Yoo,Patrick | Senior | 12 Oct 2023 | External Audit Support | Review RSM Suralink portal and address open questions/requests | 0.8 |
| Hayes,Taylor | Manager | 12 Oct 2023 | External Audit Support | Review Form-10 | 1.1 |
| Hayes,Taylor | Manager | 12 Oct 2023 | External Audit Support | Review Rhodium investment agreement | 1.3 |
| Hayes,Taylor | Manager | 12 Oct 2023 | External Audit Support | Update management discussion and analysis | 1.9 |
| Hayes,Taylor | Manager | 12 Oct 2023 | External Audit Support | Review Cedarvale transaction with Core Scientific and Celsius | 2.1 |
| Yoo,Patrick | Senior | 13 Oct 2023 | External Audit Support | Finish addressing FY 2021 transformers RSM question by reviewing invoice and payment support | 0.4 |
| Yoo,Patrick | Senior | 13 Oct 2023 | External Audit Support | Continue reviewing Q3 2023 additions received from P. Pandey (Celsius) to factor into Q3 2023 depreciation template | 0.4 |
| Yoo,Patrick | Senior | 13 Oct 2023 | External Audit Support | Review all Frontier Mining invoices for FY 2022 and FY 2023 and summarize fixed management fee | 3.5 |
| Yoo,Patrick | Senior | 13 Oct 2023 | External Audit Support | Address RSM follow-up about a couple ethereum activities that were not associated with Mining | 0.2 |
| Yoo,Patrick | Senior | 13 Oct 2023 | External Audit Support | Address RSM follow-up concerning proceeds within cryptocurrency rollforward | 0.5 |
| Gust, Ryan A. | Manager | 13 Oct 2023 | External audit support | Prepare payroll audit sample selection support | 2.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| Adams,Paul | Staff | 13 Oct 2023 | External audit support | Provide assistance on external invoice data manipulation | 0.9 |
| Zimmer,Kristin | Manager | 16 Oct 2023 | External Audit Support | Meeting to discuss FY 22 deferred asset rollforward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes | 0.3 |
| Riley,Sean | Senior Manager | 16 Oct 2023 | External Audit Support | Meeting to discuss FY 22 deferred asset roll forward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes | 0.3 |
| Yoo,Patrick | Senior | 16 Oct 2023 | External Audit Support | Meeting to discuss FY 22 deferred asset rollforward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes | 0.3 |
| Hayes,Taylor | Manager | 16 Oct 2023 | External Audit Support | Meeting to discuss FY 22 deferred asset rollforward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes | 0.3 |
| Riley,Sean | Senior Manager | 16 Oct 2023 | External Audit Support | Meeting with RSM to discuss questions related to price allocation (PPA) memo. EY Attendees: P. Yoo, S. Riley | 0.4 |
| Yoo,Patrick | Senior | 16 Oct 2023 | External Audit Support | Meeting with RSM to discuss questions related to price allocation (PPA) memo. EY Attendees: P. Yoo, S. Riley | 0.4 |
| Mhana,Anas | Senior Manager | 16 Oct 2023 | External audit support | Meeting to discuss internal the project status of the engagement EY Attendees: A.Mhana, E.Barda | 0.9 |
| Barda,Eli | Partner/Principal | 16 Oct 2023 | External audit support | Meeting to discuss internal the status of the engagement EY Attendees : A.Mhana, E.Barda | 0.9 |
| Riley,Sean | Senior Manager | 16 Oct 2023 | External Audit Support | Secondary review of payroll audit sample selection support | 2.9 |
| Eo, Brian Y | Manager | 16 Oct 2023 | External audit support | Update interim financial statement workbook based on auditors comment | 0.7 |
| Yoo,Patrick | Senior | 16 Oct 2023 | External Audit Support | Research RSM follow-up questions concerning price allocation (PPA) memo | 1.5 |
| Yoo,Patrick | Senior | 16 Oct 2023 | External Audit Support | Finalize preparation of Q3 2023 depreciation file and review internally | 3.9 |
| Yoo,Patrick | Senior | 16 Oct 2023 | External Audit Support | Research RSM follow-up questions concerning Luna Squares within prepaid hosting | 1.1 |
| Yoo,Patrick | Senior | 16 Oct 2023 | External Audit Support | Review Frontier Mining prepaid/actual summary internally prior to J. Block (Celsius) review | 0.9 |
| Yoo,Patrick | Senior | 16 Oct 2023 | External Audit Support | Research RSM follow-up questions concerning digital assets for FY22 | 0.9 |
| Gust, Ryan A. | Manager | 16 Oct 2023 | External audit support | Prepare payroll audit sample selection support | 2.6 |
| Zimmer,Kristin | Manager | 17 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley | 0.3 |
| Riley,Sean | Senior Manager | 17 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley | 0.3 |
| Yoo,Patrick | Senior | 17 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley | 0.3 |
| Gust, Ryan A. | Manager | 17 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley | 0.3 |
| Riley,Sean | Senior Manager | 17 Oct 2023 | External Audit Support | Meeting with RSM to discuss advanced payment and fixed asset questions. EY Attendees: P. Yoo, S. Riley | 0.3 |
| Yoo,Patrick | Senior | 17 Oct 2023 | External Audit Support | Meeting with RSM to discuss advanced payment and fixed asset questions. EY Attendees: P. Yoo, S. Riley | 0.3 |
| Riley,Sean | Senior Manager | 17 Oct 2023 | External Audit Support | Meeting to review Q3 2023 depreciation file as well as Frontier prepaid email from P. Pandey (Celsius). EY Attendees: P. Yoo, S. Riley | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 17 Oct 2023 | External Audit Support | Meeting to review Q3 2023 depreciation file as well as Frontier prepaid email from P. Pandey (Celsius). EY Attendees: P. Yoo, S. Riley | 0.5 |
| Yoo,Patrick | Senior | 17 Oct 2023 | External Audit Support | Final updates to Q3 2023 depreciation prior to P. Pandey (Celsius) review | 0.4 |
| Yoo,Patrick | Senior | 17 Oct 2023 | External Audit Support | Research into Q3 2023 Fixed Assets (FA) module variance as requested by P. Pandey (Celsius) | 0.9 |
| Yoo,Patrick | Senior | 17 Oct 2023 | External Audit Support | Research RSM follow-ups with long-lived asset impairment memo concerning uptime | 1.1 |
| Yoo,Patrick | Senior | 17 Oct 2023 | External Audit Support | Research RSM follow-ups with fixed assets (sent over additional support requests) | 2.9 |
| Yoo,Patrick | Senior | 17 Oct 2023 | External Audit Support | Check clerical accuracy of latest fiscal year 2023 trial balances received from Celsius | 0.4 |
| Yoo,Patrick | Senior | 17 Oct 2023 | External Audit Support | Aggregate updated open items list pertaining to RSM requests and Q3 2023 | 0.6 |
| Gust, Ryan A. | Manager | 17 Oct 2023 | External audit support | Review the transfer pricing workbook | 1.1 |
| Riley,Sean | Senior Manager | 18 Oct 2023 | External Audit Support | Meeting to review costs of goods sold (COGS) and fixed assets RSM questions after more follow-ups. EY Attendees: P. Yoo, S. Riley | 0.2 |
| Yoo,Patrick | Senior | 18 Oct 2023 | External Audit Support | Meeting to review costs of goods sold (COGS) and fixed assets RSM questions after more follow-ups. EY Attendees: P. Yoo, S. Riley | 0.2 |
| Riley,Sean | Senior Manager | 18 Oct 2023 | External Audit Support | Meeting with RSM to discuss 2022 costs of goods sold (COGS) follow up inquiries. EY Attendees: P. Yoo, S. Riley | 0.3 |
| Yoo,Patrick | Senior | 18 Oct 2023 | External Audit Support | Meeting with RSM to discuss 2022 costs of goods sold (COGS) follow up inquiries. EY Attendees: P. Yoo, S. Riley | 0.3 |
| Yoo,Patrick | Senior | 18 Oct 2023 | External Audit Support | Meeting with RSM to quickly review fixed asset follow-up questions sent earlier in day. Ensure we were on the same page EY Attendees: P. Yoo | 0.2 |
| Yoo,Patrick | Senior | 18 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss each item on the cumulative open items list sent earlier, as well as new RSM follow-ups from this day. EY Attendees: P. Yoo | 0.9 |
| Riley,Sean | Senior Manager | 18 Oct 2023 | External Audit Support | Secondary review of cost of goods sold follow ups for 2022. | 2.2 |
| Eo, Brian Y | Manager | 18 Oct 2023 | External audit support | Address auditor comments for year end financial statement excel workbook | 2.9 |
| Eo, Brian Y | Manager | 18 Oct 2023 | External audit support | Address auditor comments for interim financial statement excel workbook | 2.7 |
| Yoo,Patrick | Senior | 18 Oct 2023 | External Audit Support | Continue researching RSM follow-ups with fixed assets (sent over additional support requests) | 1.1 |
| Yoo,Patrick | Senior | 18 Oct 2023 | External Audit Support | Research RSM follow-ups with Construction in Progress (CIP) | 3.4 |
| Yoo,Patrick | Senior | 18 Oct 2023 | External Audit Support | Research RSM follow-ups with 2022 cost of goods sold (sent over additional support requests), including proof of costs of goods sold (COGS) balance | 3.9 |
| Gust, Ryan A. | Manager | 18 Oct 2023 | External audit support | Prepare payroll audit sample selection support | 2.2 |
| Mhana,Anas | Senior Manager | 18 Oct 2023 | External audit support | Review the legal documents received from the Court in connection with Bankruptcy Case No. 22-10968. | 1.8 |
| Yoo,Patrick | Senior | 19 Oct 2023 | External Audit Support | Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust | 0.2 |
| Eo, Brian Y | Manager | 19 Oct 2023 | External Audit Support | Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust | 0.2 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|----------------|------------------|------------------------|---|-------|
| Zimmer,Kristin | Manager | 19 Oct 2023 | External Audit Support | Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust | 0.2 |
| Adams,Paul | Staff | 19 Oct 2023 | External Audit Support | Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust | 0.2 |
| Gust, Ryan A. | Manager | 19 Oct 2023 | External Audit Support | Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust | 0.2 |
| Riley,Sean | Senior Manager | 19 Oct 2023 | External Audit Support | Meeting to discuss RSM audit status and any questions, as well as key areas of focus. EY Attendees: P. Yoo, K. Zimmer, S. Riley | 0.5 |
| Zimmer,Kristin | Manager | 19 Oct 2023 | External Audit Support | Meeting to discuss RSM audit status and any questions, as well as key areas of focus. EY Attendees: P. Yoo, K. Zimmer, S. Riley | 0.5 |
| Yoo,Patrick | Senior | 19 Oct 2023 | External Audit Support | Meeting to discuss RSM audit status and any questions, as well as key areas of focus. EY Attendees: P. Yoo, K. Zimmer, S. Riley | 0.5 |
| Yoo,Patrick | Senior | 19 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) to discuss 2022 Core reconciliation for cost of revenue EY Attendees: P. Yoo | 0.8 |
| Yoo,Patrick | Senior | 19 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) to further discuss 2022 Core reconciliation for cost of revenue and finalize RSM response once additional support was provided EY Attendees: P. Yoo | 0.8 |
| Riley,Sean | Senior Manager | 19 Oct 2023 | External Audit Support | Secondary review of construction in progress support required for external audit. | 1.4 |
| Yoo,Patrick | Senior | 19 Oct 2023 | External Audit Support | Finalize RSM follow-ups with fixed assets (sent over additional support requests) | 0.8 |
| Yoo,Patrick | Senior | 19 Oct 2023 | External Audit Support | Finalize RSM follow-ups with Construction in Progress (CIP) | 0.9 |
| Yoo,Patrick | Senior | 19 Oct 2023 | External Audit Support | Finalize RSM follow-ups with 2022 cost of goods sold (sent over additional support requests), including proof of costs of goods sold (COGS) balance after calls with Celsius | 3.4 |
| Yoo,Patrick | Senior | 19 Oct 2023 | External Audit Support | Research and finalize RSM follow-ups with 2021 journal entry testing (sent over additional support requests) | 1.6 |
| Yoo,Patrick | Senior | 20 Oct 2023 | External Audit Support | Research and finalize RSM follow-ups with 2022 cost of goods sold (sent over additional support requests on 10/20) | 1.1 |
| Yoo,Patrick | Senior | 20 Oct 2023 | External Audit Support | Research discrepancies seen in Q1/Q2 2023 trial balances with mining equipment accumulated depreciation | 0.9 |
| Yoo,Patrick | Senior | 20 Oct 2023 | External Audit Support | Aggregate and send updated open items list pertaining to RSM requests and Q3 2023 | 0.8 |
| Yoo,Patrick | Senior | 20 Oct 2023 | External Audit Support | Continue research into Q3 2023 Fixed Assets (FA) module variance as requested by Pratibha | 0.9 |
| Yoo,Patrick | Senior | 20 Oct 2023 | External Audit Support | Review RSM Suralink for any additional open items/requests, and fulfill requests as necessary | 0.9 |
| Gust, Ryan A. | Manager | 20 Oct 2023 | External audit support | Review third quarter 2023 payroll documents | 1.8 |
| Riley,Sean | Senior Manager | 23 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress, along with any questions EY Attendees: P. Yoo, R. Gust, S. Riley | 0.3 |
| Yoo,Patrick | Senior | 23 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress, along with any questions EY Attendees: P. Yoo, R. Gust, S. Riley | 0.3 |
| Gust, Ryan A. | Manager | 23 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress, along with any questions EY Attendees: P. Yoo, R. Gust, S. Riley | 0.3 |
| Yoo,Patrick | Senior | 23 Oct 2023 | External Audit Support | Meeting with P. Pandey (Celsius) to discuss Q3 2023 fixed assets and depreciation. EY Attendees: P. Yoo | 0.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|------------------------|---|-------|
| Riley,Sean | Senior Manager | 23 Oct 2023 | External Audit Support | Meeting with RSM to discuss fiscal year 2022 cost of revenue follow-up inquiries after providing additional support last week. EY Attendees: P. Yoo, S. Riley | 0.4 |
| Yoo,Patrick | Senior | 23 Oct 2023 | External Audit Support | Meeting with RSM to discuss fiscal year 2022 cost of revenue follow-up inquiries after providing additional support last week. EY Attendees: P. Yoo, S. Riley | 0.4 |
| Mhana,Anas | Senior Manager | 23 Oct 2023 | External audit support | Meeting to discuss the legal documents received from the Court, EY Attendees: A.Mhana, E.Barda | 2.2 |
| Barda,Eli | Partner/Principal | 23 Oct 2023 | External audit support | Meeting to discuss the legal documents received from the Court, EY Attendees: A.Mhana, E.Barda | 2.2 |
| Riley,Sean | Senior Manager | 23 Oct 2023 | External Audit Support | Secondary review of legal audit support. | 1.7 |
| Yoo,Patrick | Senior | 23 Oct 2023 | External Audit Support | Continue review of discrepancy for Q3 2023 fixed asset module summary tab | 2.1 |
| Yoo,Patrick | Senior | 23 Oct 2023 | External Audit Support | Prepare response for RSM follow-ups pertaining to Fiscal Year (FY) 2022 Costs of Goods Sold (COGS) Selection 15 and other Costs of Goods Sold (COGS) selections | 1.9 |
| Yoo,Patrick | Senior | 23 Oct 2023 | External Audit Support | Update Q3 2023 depreciation file after discussions with Pratibha | 1.1 |
| Yoo,Patrick | Senior | 23 Oct 2023 | External Audit Support | Obtain most updated versions of trial balances (with frontier and self-mining reclasses) to reconcile against previous versions | 1.3 |
| Yoo,Patrick | Senior | 23 Oct 2023 | External Audit Support | Review all received items to date and send updated open items list | 0.9 |
| Gust, Ryan A. | Manager | 23 Oct 2023 | External audit support | Prepare audit support for legal expenses for fiscal year 2021 | 1.3 |
| Gust, Ryan A. | Manager | 23 Oct 2023 | External audit support | Prepare audit support for legal expenses for fiscal year 2022 | 1.3 |
| Gust, Ryan A. | Manager | 23 Oct 2023 | External audit support | Prepare audit support for legal accruals for fiscal year 2021 | 0.9 |
| Gust, Ryan A. | Manager | 23 Oct 2023 | External audit support | Prepare audit support for legal accruals for fiscal year 2022 | 0.9 |
| Gust, Ryan A. | Manager | 23 Oct 2023 | External audit support | Prepare transfer pricing support for fiscal year 2022 | 1.1 |
| Lindeman,Ryan | Senior | 23 Oct 2023 | External audit support | Respond to auditor inquiries on legal expenses | 1.1 |
| Adams,Paul | Staff | 23 Oct 2023 | External audit support | Retrieve relevant invoices for external auditor request | 1.1 |
| Mhana,Anas | Senior Manager | 23 Oct 2023 | External audit support | Review the legal documents received from the Court in connection with Bankruptcy Case No. 22-10968. | 2.1 |
| Yoo,Patrick | Senior | 24 Oct 2023 | External Audit Support | Meeting with P. Pandey (Celsius) to discuss Q3 2023 depreciation schedule in detail, along with FA module summary. EY Attendees: P. Yoo | 1.5 |
| Yoo,Patrick | Senior | 24 Oct 2023 | External Audit Support | Finalize draft of Q3 2023 depreciation file and send to P. Pandey (Celsius) for her detailed review | 1.1 |
| Yoo,Patrick | Senior | 24 Oct 2023 | External Audit Support | Review of Q3 2023 workbooks provided by Pratibha - all balance sheet accounts within "monthly reconciliation" workbook | 2.8 |
| Yoo,Patrick | Senior | 24 Oct 2023 | External Audit Support | Review Q3 2023 Construction in Progress (CIP) workbook | 1.3 |
| Yoo,Patrick | Senior | 24 Oct 2023 | External Audit Support | Review Q3 2023 advanced payments workbook | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|------------------------|--|-------|
| Yoo,Patrick | Senior | 24 Oct 2023 | External Audit Support | Review Q3 2023 leases workbook | 0.6 |
| Gust, Ryan A. | Manager | 24 Oct 2023 | External audit support | Prepare legal expense payment support for fiscal year 2021 | 1.1 |
| Lindeman,Ryan | Senior | 24 Oct 2023 | External audit support | Continue to respond to auditor inquiries on legal expenses | 0.4 |
| Mhana,Anas | Senior Manager | 24 Oct 2023 | External audit support | Prepare for the meeting to discuss the legal documents received from the Court | 1.8 |
| Riley,Sean | Senior Manager | 25 Oct 2023 | External Audit Support | Meeting to discuss FY2023 indirect tax accruals (sales tax, property) for Mining with Jeff Morgan from Celsius Network. EY Attendees: P. Yoo, S. Riley | 0.6 |
| Yoo,Patrick | Senior | 25 Oct 2023 | External Audit Support | Meeting to discuss FY2023 indirect tax accruals (sales tax, property) for Mining with Jeff Morgan from Celsius Network. EY Attendees: P. Yoo, S. Riley | 0.6 |
| Zimmer,Kristin | Manager | 25 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley | 0.4 |
| Gust, Ryan A. | Manager | 25 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley | 0.4 |
| Riley,Sean | Senior Manager | 25 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley | 0.4 |
| Yoo,Patrick | Senior | 25 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley | 0.4 |
| Yoo,Patrick | Senior | 25 Oct 2023 | External Audit Support | Retrieve organizational docs requested by RSM | 1.1 |
| Yoo,Patrick | Senior | 25 Oct 2023 | External Audit Support | Review Q3 2023 sales tax accrual after call with Jeff Morgan, and check the Q3 2023 fixed assets module to ensure these are captured appropriately | 2.4 |
| Yoo,Patrick | Senior | 25 Oct 2023 | External Audit Support | Review internal team member's work over Q3 2023 workbook review for balance sheet reconciliations | 1.2 |
| Yoo,Patrick | Senior | 25 Oct 2023 | External Audit Support | Begin Q3 2023 year-to-date Costs of Goods Sold (COGS) (hosting services) tie-out to invoices and supporting details | 3.5 |
| Yoo,Patrick | Senior | 25 Oct 2023 | External Audit Support | Review Q3 2023 digital assets workbook | 0.8 |
| Barda,Eli | Partner/Principal | 25 Oct 2023 | External audit support | Review the legal documents Case No. 22-10964 and Emails. | 1.3 |
| Zimmer,Kristin | Manager | 26 Oct 2023 | External Audit Support | Meeting with P. Pandey (Celsius) to discuss Q3 2023 digital assets workbook and work performed. EY Attendees: P. Yoo, K. Zimmer | 0.5 |
| Yoo,Patrick | Senior | 26 Oct 2023 | External Audit Support | Meeting with P. Pandey (Celsius) to discuss Q3 2023 digital assets workbook and work performed. EY Attendees: P. Yoo, K. Zimmer | 0.5 |
| Riley,Sean | Senior Manager | 26 Oct 2023 | External Audit Support | Meeting with RSM to discuss final follow-up questions pertaining to 2022 cost of revenue and potential adjustment. EY Attendees: P. Yoo, S. Riley | 0.4 |
| Yoo,Patrick | Senior | 26 Oct 2023 | External Audit Support | Meeting with RSM to discuss final follow-up questions pertaining to 2022 cost of revenue and potential adjustment. EY Attendees: P. Yoo, S. Riley | 0.4 |
| Riley,Sean | Senior Manager | 26 Oct 2023 | External Audit Support | Internal meeting to discuss potential adjustment to impairment for cryptocurrencies. EY Attendees: P. Yoo, K. Zimmer, S. Riley | 0.2 |
| Zimmer,Kristin | Manager | 26 Oct 2023 | External Audit Support | Internal meeting to discuss potential adjustment to impairment for cryptocurrencies. EY Attendees: P. Yoo, K. Zimmer, S. Riley | 0.2 |
| Yoo,Patrick | Senior | 26 Oct 2023 | External Audit Support | Internal meeting to discuss potential adjustment to impairment for cryptocurrencies. EY Attendees: P. Yoo, K. Zimmer, S. Riley | 0.2 |
| Yoo,Patrick | Senior | 26 Oct 2023 | External Audit Support | Meeting with RSM to discuss loose ends on final follow-ups pertaining to COGS. EY Attendees: P. Yoo | 0.2 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|------------------------|---|-------|
| Mhana,Anas | Senior Manager | 26 Oct 2023 | External audit support | Meeting to continue discussion around the legal documents received from the Court EY Attendees: A.Mhana, E.Barda | 1.5 |
| Barda,Eli | Partner/Principal | 26 Oct 2023 | External audit support | Meeting to continue discussion around the legal documents received from the Court EY Attendees: A.Mhana, E.Barda | 1.5 |
| Riley,Sean | Senior Manager | 26 Oct 2023 | External Audit Support | Secondary review of year-to-date (through Q3) hosting services expense reconciliation. | 1.8 |
| Riley,Sean | Senior Manager | 26 Oct 2023 | External Audit Support | Secondary review of Q3 2023 workbooks for purposes of external audit. | 2.3 |
| Riley,Sean | Senior Manager | 26 Oct 2023 | External Audit Support | Secondary review of Q3 2023 payroll audit support. | 1.6 |
| Eo, Brian Y | Manager | 26 Oct 2023 | External audit support | Update year end financial statement workbook- liabilities subject to compromise | 1.2 |
| Eo, Brian Y | Manager | 26 Oct 2023 | External audit support | Update year end financial statement workbook - related party | 1.1 |
| Eo, Brian Y | Manager | 26 Oct 2023 | External audit support | Update year end financial statement workbook - reclassification of realized gain on investment | 0.2 |
| Eo, Brian Y | Manager | 26 Oct 2023 | External audit support | Update interim financial statement workbook - liabilities subject to compromise | 1.3 |
| Eo, Brian Y | Manager | 26 Oct 2023 | External audit support | Update interim financial statement workbook - related party | 0.8 |
| Eo, Brian Y | Manager | 26 Oct 2023 | External audit support | Update interim financial statement workbook - reclassification of realized gain on investment | 0.2 |
| Yoo,Patrick | Senior | 26 Oct 2023 | External Audit Support | Continue review of Q3 2023 digital assets workbook, including tieout to Q3 2023 COGS detail for hosting services | 1.4 |
| Yoo,Patrick | Senior | 26 Oct 2023 | External Audit Support | Continue tieout of Q3 2023 YTD COGS (hosting services) | 2.8 |
| Yoo,Patrick | Senior | 26 Oct 2023 | External Audit Support | Review Jeff Morgan response after sales tax accrual meeting and check against Pratibha-provided Q3 2023 sales tax accrual and fixed asset summary | 1.3 |
| Yoo,Patrick | Senior | 26 Oct 2023 | External Audit Support | Review all received items to date and send updated open items list (go through Suralink as well) | 0.9 |
| Gust, Ryan A. | Manager | 26 Oct 2023 | External audit support | Prepare third quarter 2023 payroll support | 2.4 |
| Gust, Ryan A. | Manager | 26 Oct 2023 | External audit support | Review third quarter 2023 payroll support | 0.4 |
| Gust, Ryan A. | Manager | 26 Oct 2023 | External audit support | Review open items list for outstanding items | 0.2 |
| Gust, Ryan A. | Manager | 26 Oct 2023 | External audit support | Review second quarter service fees allocation workbook | 1.8 |
| Adams,Paul | Staff | 26 Oct 2023 | External audit support | Analyze invoice documents for financial statement line item support | 1.3 |
| Riley,Sean | Senior Manager | 27 Oct 2023 | External Audit Support | Secondary review of Q3 2023 service fees reconciliation. | 2.8 |
| Yoo,Patrick | Senior | 27 Oct 2023 | External Audit Support | Prepare Q3 2023 analytics - balance sheet (change from PQ) | 0.9 |
| Yoo,Patrick | Senior | 27 Oct 2023 | External Audit Support | Prepare Q3 2023 analytics - balance sheet (change from PY end) | 1.1 |
| Yoo,Patrick | Senior | 27 Oct 2023 | External Audit Support | Prepare Q3 2023 analytics - income statement (change from PQ) | 0.8 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 27 Oct 2023 | External Audit Support | Prepare Q3 2023 analytics - income statement (change from same Q PY) | 1.2 |
| Yoo,Patrick | Senior | 27 Oct 2023 | External Audit Support | Prepare additional Q1 analytic - income statement (change from PQ) | 1.1 |
| Yoo,Patrick | Senior | 27 Oct 2023 | External Audit Support | Prepare additional Q2 analytic - income statement (change from PQ) | 0.9 |
| Gust, Ryan A. | Manager | 27 Oct 2023 | External audit support | Prepare service fees gross profit reconciliation | 2.8 |
| Gust, Ryan A. | Manager | 27 Oct 2023 | External audit support | Review service fees gross profit reconciliation | 1.4 |
| Gust, Ryan A. | Manager | 27 Oct 2023 | External audit support | Review third quarter 2023 payroll support | 0.6 |
| Yoo,Patrick | Senior | 30 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss cumulative open items to date, any questions and gameplan to complete. EY Attendees: P. Yoo, R. Gust, T. Hayes | 0.6 |
| Gust, Ryan A. | Manager | 30 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss cumulative open items to date, any questions and gameplan to complete. EY Attendees: P. Yoo, R. Gust, T. Hayes | 0.6 |
| Hayes,Taylor | Manager | 30 Oct 2023 | External Audit Support | Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss cumulative open items to date, any questions and gameplan to complete. EY Attendees: P. Yoo, R. Gust, T. Hayes | 0.6 |
| Mhana,Anas | Senior Manager | 30 Oct 2023 | External audit support | Meeting to discuss internal the status of the engagement EY Attendees: A.Mhana, E.Barda | 0.5 |
| Barda,Eli | Partner/Principal | 30 Oct 2023 | External audit support | Meeting to discuss internal the status of the engagement EY Attendees: A.Mhana, E.Barda | 0.5 |
| Riley,Sean | Senior Manager | 30 Oct 2023 | External Audit Support | Secondary review of updates to Q2 2023 service fee calculation. | 0.8 |
| Yoo,Patrick | Senior | 30 Oct 2023 | External Audit Support | Address internal review comments for all analytics prepared on 10/27/2023 | 1.7 |
| Yoo,Patrick | Senior | 30 Oct 2023 | External Audit Support | Begin pulling down Q3 2023 year-to-date hosting services invoices into a local folder in preparation of fiscal year 2023 audit | 1.1 |
| Yoo,Patrick | Senior | 30 Oct 2023 | External Audit Support | Review client-provided items from open items list and send out updated open items list | 1.7 |
| Yoo,Patrick | Senior | 30 Oct 2023 | External Audit Support | Review Q1/Q2 2023 deferred asset workbooks for quarter-end impairment calculation accuracy | 1.2 |
| Yoo,Patrick | Senior | 30 Oct 2023 | External Audit Support | Clear quality reviewer comments in Canvas for recently reviewed workpapers | 0.8 |
| Yoo,Patrick | Senior | 30 Oct 2023 | External Audit Support | Review latest versions of TBs sent by Pratibha against previous version for changes made and communicate to internal team | 0.9 |
| Gust, Ryan A. | Manager | 30 Oct 2023 | External audit support | Update second quarter interim service fees | 1.4 |
| Hayes,Taylor | Manager | 30 Oct 2023 | External Audit Support | Update long-lived asset impairment calculation as of 9/30/22 | 3.1 |
| Hayes,Taylor | Manager | 30 Oct 2023 | External Audit Support | Draft updated journal entries for updated long lived asset impairment calculation and related depreciation | 2.6 |
| Hayes,Taylor | Manager | 30 Oct 2023 | External Audit Support | Update long lived asset impairment memo for updates to calculation | 1.1 |
| Riley,Sean | Senior Manager | 31 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes | 0.4 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|----------------|------------------|------------------------|---|-------|
| Yoo,Patrick | Senior | 31 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes | 0.4 |
| Gust, Ryan A. | Manager | 31 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes | 0.4 |
| Zimmer,Kristin | Manager | 31 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 31 Oct 2023 | External Audit Support | Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes | 0.4 |
| Yoo,Patrick | Senior | 31 Oct 2023 | External Audit Support | Meeting to discuss Q3 2023 sales tax pertaining to mining equipment. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Morgan (Celsius) | 0.2 |
| Hayes,Taylor | Manager | 31 Oct 2023 | External Audit Support | Meeting to discuss Q3 2023 sales tax pertaining to mining equipment. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Morgan (Celsius) | 0.2 |
| Riley,Sean | Senior Manager | 31 Oct 2023 | External Audit Support | Meeting to discuss 2023 sales tax, depreciation, and 2022 core cost of goods sold deep-dive performed by J. Fan (Celsius). EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.2 |
| Yoo,Patrick | Senior | 31 Oct 2023 | External Audit Support | Meeting to discuss 2023 sales tax, depreciation, and 2022 core cost of goods sold deep-dive performed by J. Fan (Celsius). EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.2 |
| Hayes,Taylor | Manager | 31 Oct 2023 | External Audit Support | Meeting to discuss 2023 sales tax, depreciation, and 2022 core cost of goods sold deep-dive performed by Jenny. EY Attendees: P. Yoo, S. Riley, T. Hayes | 1.2 |
| Eo, Brian Y | Manager | 31 Oct 2023 | External audit support | Review historical financial statement workbook updates on energy derivative | 0.4 |
| Eo, Brian Y | Manager | 31 Oct 2023 | External audit support | Review historical financial statement workbook updates on hosting prepaid expenses | 0.7 |
| Yoo,Patrick | Senior | 31 Oct 2023 | External Audit Support | Final updates to Q3 2023 depreciation schedule after calls with Jeff Morgan and Pratibha + send to Pratibha for review along with sales tax | 1.1 |
| Yoo,Patrick | Senior | 31 Oct 2023 | External Audit Support | Final updates to Q1/Q2 2023 additional RSM analytics and upload to Suralink | 0.9 |
| Yoo,Patrick | Senior | 31 Oct 2023 | External Audit Support | Scan Suralink and upload any new support (provided 2023 asset sale agreements) | 0.8 |
| Yoo,Patrick | Senior | 31 Oct 2023 | External Audit Support | Review client-provided items from open items list and send out updated open items list | 1.3 |
| Yoo,Patrick | Senior | 31 Oct 2023 | External Audit Support | Continue reviewing Q3 2023 support provided to date for accuracy (analytics, fixed assets, prepaids, etc) | 1.7 |
| Yoo,Patrick | Senior | 31 Oct 2023 | External Audit Support | Review sales tax accruals for Q1/Q3 to assess proper capitalization | 1.1 |
| Gust, Ryan A. | Manager | 31 Oct 2023 | External audit support | Review third quarter service fees workbook | 1.7 |
| Hayes,Taylor | Manager | 31 Oct 2023 | External Audit Support | Review depreciation calculation following updates to sales tax | 2.6 |
| Hayes,Taylor | Manager | 31 Oct 2023 | External Audit Support | Respond to RSM questions on updated long lived asset impairment calculation | 2.1 |
| Yoo, Patrick | Senior | 01 Nov 2023 | External Audit Support | Meeting with Celsius to discuss open items needed to complete this day for RSM as well as 2023 numbers. EY Attendees: P. Yoo, T. Hayes, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 01 Nov 2023 | External Audit Support | Meeting with Celsius to discuss open items needed to complete this day for RSM as well as 2023 numbers. EY Attendees: P. Yoo, T. Hayes, S. Riley | 0.5 |
| Hayes,Taylor | Manager | 01 Nov 2023 | External Audit Support | Meeting with Celsius to discuss open items needed to complete this day for RSM as well as 2023 numbers. EY Attendees: P. Yoo, T. Hayes, S. Riley | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|----------------|------------------|------------------------|---|-------|
| Yoo, Patrick | Senior | 01 Nov 2023 | External Audit Support | Meeting with RSM to discuss last follow-up questions pertaining to fixed assets. EY Attendees: P. Yoo, T. Hayes, S. Riley | 0.4 |
| Riley,Sean | Senior Manager | 01 Nov 2023 | External Audit Support | Meeting with RSM to discuss last follow-up questions pertaining to fixed assets. EY Attendees: P. Yoo, T. Hayes, S. Riley | 0.4 |
| Hayes,Taylor | Manager | 01 Nov 2023 | External Audit Support | Meeting with RSM to discuss last follow-up questions pertaining to fixed assets. EY Attendees: P. Yoo, T. Hayes, S. Riley | 0.4 |
| Yoo, Patrick | Senior | 01 Nov 2023 | External Audit Support | Meeting to discuss status on open items from earlier today as they needed to get done today. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Block (Celsius) | 0.3 |
| Hayes,Taylor | Manager | 01 Nov 2023 | External Audit Support | Meeting to discuss status on open items from earlier today as they needed to get done today. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Block (Celsius) | 0.3 |
| Yoo, Patrick | Senior | 01 Nov 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley | 0.5 |
| Zimmer,Kristin | Manager | 01 Nov 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley | 0.5 |
| Gust, Ryan A. | Manager | 01 Nov 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley | 0.5 |
| Riley,Sean | Senior Manager | 01 Nov 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley | 0.5 |
| Hayes,Taylor | Manager | 01 Nov 2023 | External Audit Support | Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley | 0.5 |
| Yoo, Patrick | Senior | 07 Nov 2023 | External Audit Support | Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes | 0.4 |
| Adams,Paul | Staff | 07 Nov 2023 | External Audit Support | Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes | 0.4 |
| Eo, Brian Y | Manager | 07 Nov 2023 | External Audit Support | Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes | 0.4 |
| Zimmer,Kristin | Manager | 07 Nov 2023 | External Audit Support | Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes | 0.4 |
| Simpson,Rhett | Senior | 07 Nov 2023 | External Audit Support | Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes | 0.4 |
| Gust, Ryan A. | Manager | 07 Nov 2023 | External Audit Support | Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes | 0.4 |
| Hayes,Taylor | Manager | 07 Nov 2023 | External Audit Support | Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes | 0.4 |
| Yoo, Patrick | Senior | 07 Nov 2023 | External Audit Support | Meeting to discuss Q3 2023 year-to-date hosting cost questions. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.6 |
| Hayes,Taylor | Manager | 07 Nov 2023 | External Audit Support | Meeting to discuss Q3 2023 year-to-date hosting cost questions. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius) | 0.6 |
| Yoo, Patrick | Senior | 08 Nov 2023 | External Audit Support | Meeting to discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.5 |
| Riley,Sean | Senior Manager | 08 Nov 2023 | External Audit Support | Meeting to discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.5 |
| Hayes,Taylor | Manager | 08 Nov 2023 | External Audit Support | Meeting to discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.5 |
| Yoo, Patrick | Senior | 08 Nov 2023 | External Audit Support | Follow-up meeting to further discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Block (Celsius), J. Fan (Celsius) | 0.5 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|--|-------|
| Riley, Sean | Senior Manager | 08 Nov 2023 | External Audit Support | Follow-up meeting to further discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Block (Celsius), J. Fan (Celsius) | 0.5 |
| Hayes, Taylor | Manager | 08 Nov 2023 | External Audit Support | Follow-up meeting to further discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Block (Celsius), J. Fan (Celsius) | 0.5 |
| Yoo, Patrick | Senior | 09 Nov 2023 | External Audit Support | Meeting to discuss remaining open items related to Q3 2023 year to date hosting costs and self-mining expenses to clean up General Ledger (GL). EY Attendees: P. Yoo Other Attendees: J. Fan (Celsius) P. Pandey (Celsius) | 0.4 |
| Yoo, Patrick | Senior | 01 Nov 2023 | External Audit Support | Review latest version of 2021, quarterly 2022, and quarterly 2023 trial balances | 1.7 |
| Yoo, Patrick | Senior | 01 Nov 2023 | External Audit Support | Prepare response to RSM fixed asset follow-up inquiry | 0.8 |
| Yoo, Patrick | Senior | 01 Nov 2023 | External Audit Support | Resolve all items within previous day's open item list and send out updated open items list to J. Fan (Celsius) and P. Pandey (Celsius) | 2.9 |
| Yoo, Patrick | Senior | 01 Nov 2023 | External Audit Support | Prepare response to RSM digital assets follow-up inquiry (including trade tickets, Fireblocks, etc) | 1.9 |
| Yoo, Patrick | Senior | 02 Nov 2023 | External Audit Support | Continue preparing Q3 2023 year-to-date hosting cost tieout to invoices and underlying support | 3.7 |
| Yoo, Patrick | Senior | 02 Nov 2023 | External Audit Support | Updated Q3 2023 analytics after latest trial balance updates on 11/1/2023 | 2.1 |
| Yoo, Patrick | Senior | 03 Nov 2023 | External Audit Support | Continue preparing Q3 2023 year-to-date hosting cost tieout to invoices and underlying support | 3.9 |
| Yoo, Patrick | Senior | 03 Nov 2023 | External Audit Support | Update Q3 & Q4 2022 depreciation based off RSM comment about changing impairment from Q4 to Q3 2022 | 2.9 |
| Yoo, Patrick | Senior | 03 Nov 2023 | External Audit Support | Begin depreciation updates for 2023 after impairment adjustments | 1.2 |
| Yoo, Patrick | Senior | 06 Nov 2023 | External Audit Support | Complete depreciation updates for 2023 after impairment adjustments | 3.1 |
| Yoo, Patrick | Senior | 06 Nov 2023 | External Audit Support | Summarize adjustments for depreciation and tax for 2021 - 2023, and send to RSM | 0.8 |
| Yoo, Patrick | Senior | 06 Nov 2023 | External Audit Support | Finalize preparation of Q3 2023 YTD hosting cost of sales prior to J. Fan (Celsius) and P. Pandey (Celsius) review | 2.6 |
| Yoo, Patrick | Senior | 06 Nov 2023 | External Audit Support | Review latest version of trial balances to ensure accuracy | 1.3 |
| Yoo, Patrick | Senior | 06 Nov 2023 | External Audit Support | Update final reports tracker of all deliverables to date | 0.5 |
| Yoo, Patrick | Senior | 07 Nov 2023 | External Audit Support | Prepare tieout of Q3 2023 year-to-date Bitcoin sales & disposals to trade tickets, bank statements, Fireblocks, and blockchain | 3.9 |
| Yoo, Patrick | Senior | 07 Nov 2023 | External Audit Support | Finalize Q3 2023 RSM-requested analytics after final comments from J. Fan (Celsius) | 0.9 |
| Yoo, Patrick | Senior | 07 Nov 2023 | External Audit Support | Finalize of all Q3 2023 support received to date and upload to RSM Q3 2023 Suralink | 2.1 |
| Yoo, Patrick | Senior | 07 Nov 2023 | External Audit Support | Prepare newly requested RSM analytics for Q4 2021 vs Q2 2022 | 3.1 |
| Yoo, Patrick | Senior | 08 Nov 2023 | External Audit Support | Finalize preparation of newly requested RSM analytics for Q4 2021 vs Q2 2022, address final review comments, and send to RSM | 1.1 |
| Yoo, Patrick | Senior | 08 Nov 2023 | External Audit Support | Obtain refreshed Q2 2023 reconciliation workbooks after latest adjustments posted, verify accuracy, and upload to RSM Suralink | 1.9 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|------------------------|---|-------|
| Yoo, Patrick | Senior | 08 Nov 2023 | External Audit Support | Continue uploading Q3 2023 support into Suralink (general RSM inquiries, etc) | 0.9 |
| Yoo, Patrick | Senior | 08 Nov 2023 | External Audit Support | Ensure Teams channel has the most updated versions of all quarterly 2023 files after adjustments | 1.2 |
| Yoo, Patrick | Senior | 08 Nov 2023 | External Audit Support | Assist with RSM follow-up requests pertaining to Q2 2023 workbooks, fixed assets, digital assets, etc. | 1.3 |
| Yoo, Patrick | Senior | 09 Nov 2023 | External Audit Support | Obtain Q3 2023 trade ticket reports and tie to bank statement, blockchain, fireblocks (finalize Q3 2023 year to date Bitcoin sale review) | 1.2 |
| Yoo, Patrick | Senior | 09 Nov 2023 | External Audit Support | Review additional Q3 2023 year to date hosting cost support after receiving all open items and send over adjustments/reconciling items | 1.7 |
| Yoo, Patrick | Senior | 09 Nov 2023 | External Audit Support | Prepare Q3 2023 year to date tieout of self-mining expenses | 2.7 |
| Yoo, Patrick | Senior | 09 Nov 2023 | External Audit Support | Review items received through open items list | 0.8 |
| Yoo, Patrick | Senior | 09 Nov 2023 | External Audit Support | Assist with RSM follow-up requests pertaining to digital assets | 0.7 |
| Gust, Ryan A. | Manager | 01 Nov 2023 | External audit support | Prepare payment support for the 2021 advanced payment sample selections | 1.7 |
| Gust, Ryan A. | Manager | 02 Nov 2023 | External audit support | Prepare sample selection support for legal expenses | 0.3 |
| Riley,Sean | Senior Manager | 01 Nov 2023 | External Audit Support | Secondary review of responses to digital asset follow-ups (including trade tickets, Fireblocks, etc.) necessary for external audit. | 1.7 |
| Riley,Sean | Senior Manager | 01 Nov 2023 | External Audit Support | Secondary review of updated 2021 trial balance. | 0.4 |
| Riley,Sean | Senior Manager | 01 Nov 2023 | External Audit Support | Secondary review of updated 2022 trial balance. | 0.6 |
| Riley,Sean | Senior Manager | 01 Nov 2023 | External Audit Support | Secondary review of updated 2023 quarterly trial balances. | 0.9 |
| Riley,Sean | Senior Manager | 02 Nov 2023 | External Audit Support | Secondary review of Quarter 3 2023 year-to-date hosting cost tie out reconciliation | 2.8 |
| Riley,Sean | Senior Manager | 02 Nov 2023 | External Audit Support | Secondary review of Q3 202 analytics after updates to the Trial Balance. | 1.1 |
| Riley,Sean | Senior Manager | 03 Nov 2023 | External Audit Support | Secondary review of Q3 and Q4 2022 depreciation schedule related to fixed assets. | 2.1 |
| Riley,Sean | Senior Manager | 03 Nov 2023 | External Audit Support | Secondary review of 2023 depreciation schedule related to fixed assets after impairment adjustments | 0.8 |
| Riley,Sean | Senior Manager | 07 Nov 2023 | External Audit Support | Secondary review of Q3 2023 year-to-dates support related to digital assets, including: BTC sales & disposals to trade tickets, bank statements, Fireblocks, and blockchain data. | 2.8 |
| Riley,Sean | Senior Manager | 07 Nov 2023 | External Audit Support | Secondary review of Q4 2023 and Q2 2022 analytics necessary for external audit. | 1.7 |
| Riley,Sean | Senior Manager | 07 Nov 2023 | External Audit Support | Secondary review of Q3 2023 analytics and related support. | 3.1 |
| Riley,Sean | Senior Manager | 09 Nov 2023 | External Audit Support | Secondary review of updated hosting cost support workbook. | 1.2 |
| Riley,Sean | Senior Manager | 09 Nov 2023 | External Audit Support | Secondary review of Q3 2023 self mining expense support. | 2.3 |
| Hayes,Taylor | Manager | 01 Nov 2023 | External Audit Support | Review most recent version of quarterly trial balances for 2021, 2022, and 2023 | 1.6 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|---------|------------------|------------------------|--|-------|
| Hayes, Taylor | Manager | 01 Nov 2023 | External Audit Support | Review resolution of open items and response | 2.6 |
| Hayes, Taylor | Manager | 01 Nov 2023 | External Audit Support | Research delivery of transformers and other electrical equipment during 2021 / 2022 to determine the appropriate account classification | 3.1 |
| Hayes, Taylor | Manager | 02 Nov 2023 | External Audit Support | Blockchain research to identify on-chain transactions | 2.8 |
| Hayes, Taylor | Manager | 02 Nov 2023 | External Audit Support | Respond to auditor questions on long-lived asset impairment | 1.7 |
| Hayes, Taylor | Manager | 02 Nov 2023 | External Audit Support | Update going concern memo supporting footnote | 2.2 |
| Hayes, Taylor | Manager | 03 Nov 2023 | External Audit Support | Follow-up with pool operators to obtain auditor confirmation | 2.4 |
| Hayes, Taylor | Manager | 03 Nov 2023 | External Audit Support | Respond to auditor questions on pre-petition liabilities | 1.8 |
| Hayes, Taylor | Manager | 03 Nov 2023 | External Audit Support | Update Sales & Use Tax Accrual supporting workbook | 2.6 |
| Hayes, Taylor | Manager | 03 Nov 2023 | External Audit Support | Update long-lived asset impairment calculation to capture valuation difference between used and new mining rigs | 2.2 |
| Hayes, Taylor | Manager | 06 Nov 2023 | External Audit Support | Respond to auditor questions around Argo and termination of such agreement with counterparty | 2.1 |
| Hayes, Taylor | Manager | 06 Nov 2023 | External Audit Support | Respond to auditor questions on Bitcoin loan | 2.4 |
| Hayes, Taylor | Manager | 06 Nov 2023 | External Audit Support | Reperform calculation of Bitcoin loan amortization and related drawdowns / repayments | 2.3 |
| Hayes, Taylor | Manager | 06 Nov 2023 | External Audit Support | Based on auditor feedback, recalculate impairment as of 9/30/22 and 12/31/2022 | 3.1 |
| Hayes, Taylor | Manager | 06 Nov 2023 | External Audit Support | As a result of updated impairment as of 9/30/2022, recalculate depreciation for final 3 months of 2022 | 2.1 |
| Hayes, Taylor | Manager | 07 Nov 2023 | External Audit Support | Review recalculation of hosting costs Q1 FY23 | 2.1 |
| Hayes, Taylor | Manager | 07 Nov 2023 | External Audit Support | Review recalculation of hosting costs Q3 FY23 | 2.4 |
| Hayes, Taylor | Manager | 07 Nov 2023 | External Audit Support | Review recalculation of hosting costs Q2 FY23 | 2.3 |
| Hayes, Taylor | Manager | 08 Nov 2023 | External Audit Support | Tie-out recalculation of hosting costs Q1 FY23 to supporting documentation | 1.7 |
| Hayes, Taylor | Manager | 08 Nov 2023 | External Audit Support | Tie-out recalculation of hosting costs Q2 FY23 to supporting documentation | 1.8 |
| Hayes, Taylor | Manager | 08 Nov 2023 | External Audit Support | Tie-out recalculation of hosting costs Q3 FY23 to supporting documentation | 1.9 |
| Hayes, Taylor | Manager | 08 Nov 2023 | External Audit Support | Respond to auditor questions on liabilities subject to compromise | 2.7 |
| Hayes, Taylor | Manager | 08 Nov 2023 | External Audit Support | Review tax workbook subsequent to long-lived impairment adjustments for Fiscal Year (FY) 22 | 1.2 |
| Hayes, Taylor | Manager | 08 Nov 2023 | External Audit Support | Update financial statements for auditor comments from their subject matter experts | 1.7 |
| Hayes, Taylor | Manager | 09 Nov 2023 | External Audit Support | Prepare hashrate reconciliation to compare hashrate per Foreman to recalculated hashrate based on electricity usage and machine specifications | 3.2 |

External Audit Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|---------|------------------|------------------------|--|-------------|
| Hayes, Taylor | Manager | 09 Nov 2023 | External Audit Support | Aggregate all energy invoices to recalculate hashrate | 3.7 |
| Hayes, Taylor | Manager | 09 Nov 2023 | External Audit Support | Aggregate all machine specifications and machines in use over time to recalculate hashrate | 3.4 |
| Hayes, Taylor | Manager | 09 Nov 2023 | External Audit Support | Investigate discrepancies noted within hashrate reconciliation | 1.7 |
| | | | | Total | 3236 |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|---------------------|------------------|-----------------------------|--|
| Beattie,Steve | Partner / Principal | 29 Jun 2023 | Financial Statement Support | Meeting with Celsius to discuss the scope of effort anticipated for 2021 financial statements. EY Attendees: S. Zaman, S. Beattie. Other Attendees: L. Koren (Celsius), and J. Block (Celsius), A. Seetharaman (Celsius) |
| Zaman,Sabina | Partner / Principal | 29 Jun 2023 | Financial Statement Support | Meeting with Celsius to discuss the scope of effort anticipated for 2021 financial statements. EY Attendees: S. Zaman, S. Beattie. Other Attendees: L. Koren (Celsius), and J. Block (Celsius), A. Seetharaman (Celsius) |
| Riley,Sean | Senior Manager | 10 Jul 2023 | Financial statement support | Review of 2020 financial statements. |
| Riley,Sean | Senior Manager | 11 Jul 2023 | Financial statement support | Review of 2021 financial statements. |
| Simpson,Rhett | Senior | 11 Jul 2023 | Financial statement support | Review of Celsius peer benchmarking file |
| Simpson,Rhett | Senior | 11 Jul 2023 | Financial statement support | High level comparison of Celsius' 2021 financial statement to the peers |
| Sun,Kaiyang | Senior Manager | 11 Jul 2023 | Financial statement support | Reviewed project plan and kick off materials to align timeline and activities |
| Simpson,Rhett | Senior | 12 Jul 2023 | Financial statement support | Providing commentary over Celsius' financial statement: EY GAAP Checklist General Disclosures (consolidation, Variable Interest Entities (VIEs), Accounting Changes); Balance Sheet (Income Taxes, Accounts Payable) |
| Simpson,Rhett | Senior | 12 Jul 2023 | Financial statement support | Providing commentary over Celsius' FS: EY GAAP Checklist General Disclosures (subsequent events and other considerations) |
| Sun,Kaiyang | Senior Manager | 12 Jul 2023 | Financial statement support | Reviewed 2021 Financial Statements and peer benchmarking exercise to provide instructions to the team |
| Simpson,Rhett | Senior | 13 Jul 2023 | Financial statement support | Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Cash and Cash Equivalents, Financial instruments, Receivables, Credit losses) |
| Simpson,Rhett | Senior | 13 Jul 2023 | Financial statement support | Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Inventory, Last In First Out (LIFO) Inventory, Fair Value Measurements) |
| Sun,Kaiyang | Senior Manager | 13 Jul 2023 | Financial statement support | Reviewed GAAP checklist and peer benchmarking to understand the status of 2021 FS review |
| Sun,Kaiyang | Senior Manager | 13 Jul 2023 | Financial statement support | Reviewed footnote benchmarking analysis to comment on 2021 financial statement disclosures |
| Gust,Ryan | Senior | 14 Jul 2023 | Financial statement support | The team met to go over initial high level takeaways from the peer comparison file and GAAP checklist. EY Attendees: R. Simpson, K. Sun, R. Gust |
| Simpson,Rhett | Senior | 14 Jul 2023 | Financial statement support | Meeting to review initial observations from the peer comparison file and GAAP checklist EY Attendees: R. Simpson, K. Sun, R. Gust |
| Simpson,Rhett | Senior | 14 Jul 2023 | Financial statement support | Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Fair Value Option for Financial Assets and Financial Liabilities, Derivatives) |
| Simpson,Rhett | Senior | 14 Jul 2023 | Financial statement support | Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Investments, Depreciation, Impairment, Income taxes) |
| Simpson,Rhett | Senior | 14 Jul 2023 | Financial statement support | Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Intangible assets, other assets) |
| Sun,Kaiyang | Senior Manager | 14 Jul 2023 | Financial Statement Support | Meeting to review initial observations from the peer comparison file and GAAP checklist EY Attendees: R. Simpson, K. Sun, R. Gust |
| Lipschutz,Jordan | Manager | 17 Jul 2023 | Financial statement support | Email correspondence to J. Block (Celsius) regarding EY access to Personal Identifiable Information (PII) data for financial statement preparation purposes |
| Simpson,Rhett | Senior | 17 Jul 2023 | Financial statement support | Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson |
| Simpson,Rhett | Senior | 17 Jul 2023 | Financial statement support | Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Other investments, Income taxes, Liabilities — Extinguishments of Liabilities) |
| Simpson,Rhett | Senior | 17 Jul 2023 | Financial statement support | Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Accounts and Notes Payable, Obligations (Long-Term, Recorded, and Unrecorded), Stockholders' Equity, Including Certain Convertible Instruments) |
| Sun,Kaiyang | Senior Manager | 17 Jul 2023 | Financial Statement Support | Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson |
| Sun,Kaiyang | Senior Manager | 17 Jul 2023 | Financial Statement Support | Reviewed SEC preclearance letter to understand project background related to reporting requirements |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|----------------|----------------|------------------|-----------------------------|--|
| Sun,Kaiyang | Senior Manager | 17 Jul 2023 | Financial Statement Support | Reviewed general section of the financial statements footnotes and provided comments |
| Woods,John | Senior | 17 Jul 2023 | Financial Statement Support | Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson |
| Woods,John | Senior | 17 Jul 2023 | Financial statement support | Review Celsius 2020 and 2021 Annual Financial Statements in preparation for populating the GAAP Checklist |
| Woods,John | Senior | 17 Jul 2023 | Financial statement support | Worked on populating the GAAP Checklist |
| Woods,John | Senior | 17 Jul 2023 | Financial statement support | Compared the Peer Company Footnote Benchmark File against the GAAP Checklist |
| Woods,John | Senior | 17 Jul 2023 | Financial statement support | Review Financials Balance Sheet Reconciliation 2022 file in preparation for the 2021 file and analysis of the YE21 annual financial statements |
| Woods,John | Senior | 17 Jul 2023 | Financial statement support | Performed an initial trial balance to financial statement tie out |
| Woods,John | Senior | 17 Jul 2023 | Financial statement support | Research Financial Reporting Disclosures reports/policies to verify proper financial statement representation was used with Celsius financials |
| Woods,John | Senior | 17 Jul 2023 | Financial statement support | Analyzed the Prepared By Client (PBC) files for documents/request that are relevant to the Financial Statement workstream |
| Woods,John | Senior | 17 Jul 2023 | Financial statement support | Performed a critical self review of sections I completed on the GAAP Checklist |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Initial review of 2021 Financial Statement Footnote 1 |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Initial review of 2021 Financial Statement Footnote 2 |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Initial review of 2021 Financial Statement Footnote 4 |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Initial review of 2021 Financial Statement Footnote 5 |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Initial review of 2021 Financial Statement Footnote 6 |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Initial review of 2021 Financial Statement Footnote 7 |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Initial review of 2021 Financial Statement Footnote 9 |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Initial review of 2021 Financial Statement Footnote 10 |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Initial review of 2021 Financial Statement Footnote 11/12 |
| Zimmer,Kristin | Manager | 17 Jul 2023 | Financial statement support | Reviewed GAAP Checklist questions 7-33 |
| Simpson,Rhett | Senior | 18 Jul 2023 | Financial statement support | Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Income statement and Statement of Cash Flows) |
| Simpson,Rhett | Senior | 18 Jul 2023 | Financial statement support | Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Accounting Policies, Advertising Costs, Asset Retirement Obligations, Business Combinations — Acquisition Method) |
| Sun,Kaiyang | Senior Manager | 18 Jul 2023 | Financial Statement Support | Provided written instructions to other engagement team members for financial statements review tasks |
| Sun,Kaiyang | Senior Manager | 18 Jul 2023 | Financial Statement Support | Reviewed revenue recognition policy within the 2020/2021 financial statements and provided comments |
| Sun,Kaiyang | Senior Manager | 18 Jul 2023 | Financial Statement Support | Reviewed cryptocurrencies section of the 2020/2021 financial statements to understand the accounting treatment |
| Woods,John | Senior | 18 Jul 2023 | Financial statement support | Performed research related to re-audit guidance of historical financial statements |
| Zimmer,Kristin | Manager | 18 Jul 2023 | Financial statement support | Reviewed GAAP checklist questions 38-41 in conjunction with Footnote 12 |
| Zimmer,Kristin | Manager | 18 Jul 2023 | Financial statement support | Reviewed GAAP checklist questions 34-47 |
| Zimmer,Kristin | Manager | 18 Jul 2023 | Financial statement support | Reviewed GAAP checklist questions 105-123 |
| Gust,Ryan | Senior | 19 Jul 2023 | Financial statement support | Review and plan financial statement workbook |
| Simpson,Rhett | Senior | 19 Jul 2023 | Financial statement support | Provide commentary over Celsius' Financial Statement: EY GAAP Checklist Balance Sheet (Capitalized Interests, Collaborative Arrangements, Commitments and Contingencies) |
| Simpson,Rhett | Senior | 19 Jul 2023 | Financial statement support | Provide commentary over Celsius' Financial Statement: EY GAAP Checklist Balance Sheet (Compensated Absences, Contract Accounting, Troubled Debt Restructurings) |
| Sun,Kaiyang | Senior Manager | 19 Jul 2023 | Financial Statement Support | Communication with the team on 2021 trial balance tie out instructions |
| Sun,Kaiyang | Senior Manager | 19 Jul 2023 | Financial Statement Support | Researched client provided materials for 2021 financial statements to set up workbook |
| Sun,Kaiyang | Senior Manager | 19 Jul 2023 | Financial Statement Support | Researched on 2021 financial statement line item mapping to prepare for 2021 financial statements |
| Zimmer,Kristin | Manager | 19 Jul 2023 | Financial statement support | Reviewed GAAP checklist questions 394-416 |
| Zimmer,Kristin | Manager | 19 Jul 2023 | Financial statement support | Research and prepared preliminary materiality calculation file |
| Zimmer,Kristin | Manager | 19 Jul 2023 | Financial statement support | Prepare 2021 Financial Statement workbook (mapping of accounts to financial statements and adding adjustments) |
| Gray,Amaya | Staff | 20 Jul 2023 | Financial statement support | Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius) |
| Gust,Ryan | Senior | 20 Jul 2023 | Financial statement support | Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius) |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|-------------------|------------------|-----------------------------|--|
| Gust,Ryan | Senior | 20 Jul 2023 | Financial statement support | Prepared trial balance for financial statement support and evaluated various files to determine which was most appropriate |
| Lindeman,Ryan | Senior | 20 Jul 2023 | Financial statement support | Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius) |
| Lipschutz,Jordan | Manager | 20 Jul 2023 | Financial statement support | Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius) |
| Riley,Sean | Senior Manager | 20 Jul 2023 | Financial statement support | Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius) |
| Simpson,Rhett | Senior | 20 Jul 2023 | Financial statement support | Meeting to discuss mapping of the 2021 trial balance along with adjusting journal entries needed for the uplift of 2021 financial statements. EY Attendees: K. Zimmer, K. Sun, R. Simpson |
| Simpson,Rhett | Senior | 20 Jul 2023 | Financial statement support | Provide commentary over Celsius' Financial Statement: EY GAAP Checklist Balance Sheet (Transfers and Servicing of Financial Assets, Stock-Based Compensation, Segments of a Business) |
| Simpson,Rhett | Senior | 20 Jul 2023 | Financial statement support | Compare trial balance to financial statement support provided to uplift 2021 and 2022 financial statements |
| Sun,Kaiyang | Senior Manager | 20 Jul 2023 | Financial Statement Support | Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius) |
| Sun,Kaiyang | Senior Manager | 20 Jul 2023 | Financial Statement Support | Meeting to discuss mapping of the 2021 trial balance along with adjusting journal entries needed for the uplift of 2021 financial statements. EY Attendees: K. Zimmer, K. Sun, R. Simpson |
| Sun,Kaiyang | Senior Manager | 20 Jul 2023 | Financial Statement Support | Set up financial statement workbook for 2021 financials |
| Zimmer,Kristin | Manager | 20 Jul 2023 | Financial statement support | Meeting to discuss mapping of the 2021 trial balance along with adjusting JEs needed for the uplift of 2021 financial statements. EY Attendees: K. Zimmer, K. Sun, R. Simpson |
| Zimmer,Kristin | Manager | 20 Jul 2023 | Financial statement support | Prepared financial statement workbook using 2021 trial balance |
| Zimmer,Kristin | Manager | 20 Jul 2023 | Financial statement support | Reviewed footnote 8 tie out |
| Zimmer,Kristin | Manager | 20 Jul 2023 | Financial statement support | Reviewed footnote Mapping |
| Zimmer,Kristin | Manager | 20 Jul 2023 | Financial statement support | Prepared comparison between 2021 trial balances provided |
| Gust,Ryan | Senior | 21 Jul 2023 | Financial statement support | Continued to prepare the trial balance for financial statement support |
| Gust,Ryan | Senior | 21 Jul 2023 | Financial statement support | Compare trial balance information to determine differences between files provided |
| Simpson,Rhett | Senior | 21 Jul 2023 | Financial statement support | Compare trial balance and underlying support to financial statement support provided to uplift 2021 and 2022 financial statements |
| Simpson,Rhett | Senior | 21 Jul 2023 | Financial statement support | Recalculation of footnotes 3, 4 and 8 to uplift 2021 and 2022 financial statements |
| Sun,Kaiyang | Senior Manager | 21 Jul 2023 | Financial statement support | Reviewed client provided trial balance and performed tie-out to financial statements |
| Sun,Kaiyang | Senior Manager | 21 Jul 2023 | Financial statement support | Summarized observations from the financial statements tie-out to client communication |
| Zaman,Sabina | Partner/Principal | 21 Jul 2023 | Financial statement support | Review excerpts of the disclosure document (pages 297 to 332) |
| Zimmer,Kristin | Manager | 21 Jul 2023 | Financial statement support | Reviewed peer benchmarking file for financial statement disclosures |
| Zimmer,Kristin | Manager | 21 Jul 2023 | Financial statement support | Reviewed documents provided for 2021 financial statement support |
| Zimmer,Kristin | Manager | 21 Jul 2023 | Financial statement support | Reviewed FS roll forward shell |
| Zimmer,Kristin | Manager | 21 Jul 2023 | Financial statement support | Reviewed GAAP checklist questions 394-416 |
| Granados,Dariana | Staff | 24 Jul 2023 | Financial statement support | Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius) |
| Gray,Amaya | Staff | 24 Jul 2023 | Financial statement support | Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, J. Lipschutz, P. Yoo, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius) |
| Gust,Ryan | Senior | 24 Jul 2023 | Financial statement support | Meeting to discuss the plan in drafting multiple years worth of financial statements EY Attendees: R. Gust, K. Sun |
| Gust,Ryan | Senior | 24 Jul 2023 | Financial statement support | Review financial statements to consolidate question log in preparation for tomorrow's client meeting and review material provided |
| Hayes,Taylor | Manager | 24 Jul 2023 | Financial Statement Support | Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius) |
| Lipschutz,Jordan | Manager | 24 Jul 2023 | Financial statement support | Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius) |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|----------------|------------------|-----------------------------|--|
| Riley,Sean | Senior Manager | 24 Jul 2023 | Financial statement support | Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius) |
| Simpson,Rhett | Senior | 24 Jul 2023 | Financial statement support | Draft of the Organization footnote for the 2022 financial statements. |
| Simpson,Rhett | Senior | 24 Jul 2023 | Financial statement support | Draft of the Property Plant and Equipment tables for the 2022 financial statements. |
| Sun,Kaiyang | Senior Manager | 24 Jul 2023 | Financial Statement Support | Meeting to discuss the plan in drafting multiple years worth of financial statements EY Attendees: R. Gust, K. Sun |
| Sun,Kaiyang | Senior Manager | 24 Jul 2023 | Financial Statement Support | Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius) |
| Sun,Kaiyang | Senior Manager | 24 Jul 2023 | Financial Statement Support | Reviewed the 2021 balance sheet and supporting schedules for financial statements preparation purposes |
| Sun,Kaiyang | Senior Manager | 24 Jul 2023 | Financial Statement Support | Reviewed the 2021 income statement and supporting schedules for financial statements preparation purposes |
| Yoo,Patrick | Senior | 24 Jul 2023 | Financial statement support | Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius) |
| Zimmer,Kristin | Manager | 24 Jul 2023 | Financial statement support | Prepared SCF workbook support |
| Zimmer,Kristin | Manager | 24 Jul 2023 | Financial statement support | Read through peer financials for assigned FN |
| Gray,Amaya | Staff | 25 Jul 2023 | Financial statement support | Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Gray,Amaya | Staff | 25 Jul 2023 | Financial statement support | Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan |
| Gust,Ryan | Senior | 25 Jul 2023 | Financial statement support | Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Gust,Ryan | Senior | 25 Jul 2023 | Financial statement support | Meeting to discuss the organization of the financial statement workpaper EY Attendees: R. Gust, K. Sun |
| Gust,Ryan | Senior | 25 Jul 2023 | Financial statement support | Review provided FN support and consolidate questions to ask management |
| Gust,Ryan | Senior | 25 Jul 2023 | Financial statement support | Prepare the Related Parties Footnote for FY 2022 financial statements |
| Lipschutz,Jordan | Manager | 25 Jul 2023 | Financial statement support | Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Lipschutz,Jordan | Manager | 25 Jul 2023 | Financial statement support | Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan |
| Riley,Sean | Senior Manager | 25 Jul 2023 | Financial statement support | Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Riley,Sean | Senior Manager | 25 Jul 2023 | Financial statement support | Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan |
| Simpson,Rhett | Senior | 25 Jul 2023 | Financial statement support | Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Simpson,Rhett | Senior | 25 Jul 2023 | Financial statement support | Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Sale-Leaseback Transactions, Segments of a business) |
| Simpson,Rhett | Senior | 25 Jul 2023 | Financial statement support | Draft of the Property Plant and Equipment tables for the 2022 financial statements. |
| Sun,Kaiyang | Senior Manager | 25 Jul 2023 | Financial Statement Support | Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Sun,Kaiyang | Senior Manager | 25 Jul 2023 | Financial Statement Support | Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan |
| Sun,Kaiyang | Senior Manager | 25 Jul 2023 | Financial Statement Support | Meeting to discuss the organization of the financial statement workpaper EY Attendees: R. Gust, K. Sun |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|--|
| Sun,Kaiyang | Senior Manager | 25 Jul 2023 | Financial Statement Support | Researched disclosure requirements for related party transactions |
| Sun,Kaiyang | Senior Manager | 25 Jul 2023 | Financial Statement Support | Reviewed related party transactions for disclosure purposes |
| Sun,Kaiyang | Senior Manager | 25 Jul 2023 | Financial Statement Support | Set up financial statement project plan based on footnote disclosures |
| Sun,Kaiyang | Senior Manager | 25 Jul 2023 | Financial Statement Support | Compile financial statements shell leveraging peer financials |
| Zaman,Sabina | Partner/Principal | 25 Jul 2023 | Financial Statement Support | Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan |
| Zimmer,Kristin | Manager | 25 Jul 2023 | Financial statement support | Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Zimmer,Kristin | Manager | 25 Jul 2023 | Financial statement support | Completed financial statement mapping for 2021 numbers |
| Zimmer,Kristin | Manager | 25 Jul 2023 | Financial statement support | Reviewed footnote financials for US Bitcoin Corp |
| Deravin,Susan | Senior Manager | 26 Jul 2023 | Financial statement support | Meeting to discuss the accounting treatment and disclosure requirement for Related Party Debt EY Attendees: K. Sun, S. Riley, S. Deravin |
| Deravin,Susan | Senior Manager | 26 Jul 2023 | Financial statement support | Meeting to discuss the accounting impact under ASC 852. EY Attendees: K. Sun, S. Riley, S. Deravin |
| Gray,Amaya | Staff | 26 Jul 2023 | Financial statement support | Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius) |
| Gust,Ryan | Senior | 26 Jul 2023 | Financial statement support | Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius) |
| Gust,Ryan | Senior | 26 Jul 2023 | Financial statement support | Review guidance related to liabilities subject to compromise on the balance sheet |
| Gust,Ryan | Senior | 26 Jul 2023 | Financial statement support | Continue to prepare the related parties footnote for FY 2022 |
| Gust,Ryan | Senior | 26 Jul 2023 | Financial statement support | Review GAAP checklist for prepaid assets and advanced payments |
| Hayes,Taylor | Manager | 26 Jul 2023 | Financial Statement Support | Meeting to discuss Property, Plant, and Equipment (PPE) balances as of 12/31/2022 to be added to the uplifted financial statements EY Attendees: P. Yoo, T. Hayes |
| Hayes,Taylor | Manager | 26 Jul 2023 | Financial Statement Support | Vouching dispositions of Bitcoin to Fireblocks report to confirm that BTC outflows occurred |
| Hayes,Taylor | Manager | 26 Jul 2023 | Financial Statement Support | Review of options trading workbook provided by client to understand Bitcoin option trading activity as it related to the digital assets workbooks, including blockchain verification |
| Lipschutz,Jordan | Manager | 26 Jul 2023 | Financial statement support | Meeting with EY and Celsius team to coordinate and walk through Payroll adjusting journal entries (AJE) items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius) |
| Quinn,Michael J | Executive Director | 26 Jul 2023 | Financial statement support | Review of Debt workbook FY22 |
| Quinn,Michael J | Executive Director | 26 Jul 2023 | Financial statement support | Review of Fixed Asset workbook 3-31-22 |
| Quinn,Michael J | Executive Director | 26 Jul 2023 | Financial statement support | Review of Fixed Asset workbook 6-30-22 |
| Quinn,Michael J | Executive Director | 26 Jul 2023 | Financial statement support | Review of Fixed Asset workbook 9-30-22 |
| Quinn,Michael J | Executive Director | 26 Jul 2023 | Financial statement support | Review of Fixed Asset workbook 12-31-22 |
| Quinn,Michael J | Executive Director | 26 Jul 2023 | Financial statement support | Review of fixed assets reconciliation - Annual FY 2022 |
| Riley,Sean | Senior Manager | 26 Jul 2023 | Financial statement support | Meeting to discuss the accounting treatment and disclosure requirement for Related Party Debt EY Attendees: K. Sun, S. Riley, S. Deravin |
| Riley,Sean | Senior Manager | 26 Jul 2023 | Financial statement support | Meeting to discuss the accounting impact under ASC 852. EY Attendees: K. Sun, S. Riley, S. Deravin |
| Riley,Sean | Senior Manager | 26 Jul 2023 | Financial statement support | Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius) |
| Simpson,Rhett | Senior | 26 Jul 2023 | Financial statement support | Research peer disclosures for disclosure of Bankruptcy and restructuring. |
| Simpson,Rhett | Senior | 26 Jul 2023 | Financial statement support | Draft of liquidity language to be added to the financial statement disclosures. |
| Simpson,Rhett | Senior | 26 Jul 2023 | Financial statement support | Initial draft of Bankruptcy and restructuring disclosure. |
| Sun,Kaiyang | Senior Manager | 26 Jul 2023 | Financial Statement Support | Meeting to discuss the accounting treatment and disclosure requirement for Related Party Debt EY Attendees: K. Sun, S. Riley, S. Deravin |
| Sun,Kaiyang | Senior Manager | 26 Jul 2023 | Financial Statement Support | Meeting to discuss the accounting impact under ASC 852. EY Attendees: K. Sun, S. Riley, S. Deravin |
| Sun,Kaiyang | Senior Manager | 26 Jul 2023 | Financial Statement Support | Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius) |
| Sun,Kaiyang | Senior Manager | 26 Jul 2023 | Financial Statement Support | Reviewed disclosure statement to understand project structure |
| Sun,Kaiyang | Senior Manager | 26 Jul 2023 | Financial Statement Support | Reviewed 2021 to 2022 trail balance mapping for financial statement line item mapping purposes |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|-----------------------------|---|
| Sun,Kaiyang | Senior Manager | 26 Jul 2023 | Financial Statement Support | Researched Form 10 Registration filing requirements and timeline |
| Yoo,Patrick | Senior | 26 Jul 2023 | Financial statement support | Meeting to discuss Property, Plant, and Equipment (PPE) balances as of 12/31/2022 to be added to the uplifted financial statements EY Attendees: P. Yoo, T. Hayes |
| Zimmer,Kristin | Manager | 26 Jul 2023 | Financial statement support | Reviewed FS mapping for 2022 |
| Zimmer,Kristin | Manager | 26 Jul 2023 | Financial statement support | Reviewed FS mapping for 2020 |
| Zimmer,Kristin | Manager | 26 Jul 2023 | Financial statement support | Prepared statement of changes in equity tie out |
| Zimmer,Kristin | Manager | 26 Jul 2023 | Financial statement support | Read through peer financials for assigned footnote |
| Zimmer,Kristin | Manager | 26 Jul 2023 | Financial statement support | Compared FS amounts for 2021 between 5.3 file and 5.9 file |
| Chen,Justin | Staff | 27 Jul 2023 | Financial Statement Support | Amend AA.1 - Celsius Mining - FS 12.31.2022 |
| Chen,Justin | Staff | 27 Jul 2023 | Financial Statement Support | Analyze and organize invoice data for advance payments - Bitmain & MicroBT |
| Chen,Justin | Staff | 27 Jul 2023 | Financial Statement Support | Tying Invoice data directly out to invoices for advance payments- - Bitmain & MicroBT |
| Gust,Ryan | Senior | 27 Jul 2023 | Financial statement support | Meeting to discuss advanced payments testing EY Attendees: R. Gust, K. Sun |
| Gust,Ryan | Senior | 27 Jul 2023 | Financial statement support | Reviewed the advanced payment workpapers and the support provided for FY2021 |
| Gust,Ryan | Senior | 27 Jul 2023 | Financial statement support | Review the PPE workpapers and compile the footnote |
| Gust,Ryan | Senior | 27 Jul 2023 | Financial statement support | Update the prepaid footnote |
| Gust,Ryan | Senior | 27 Jul 2023 | Financial statement support | Update the other current asset footnote |
| Quinn,Michael J | Executive Director | 27 Jul 2023 | Financial statement support | Review of Payroll Reconciliation workpaper |
| Quinn,Michael J | Executive Director | 27 Jul 2023 | Financial statement support | Review of other payables Reconciliation workpaper |
| Quinn,Michael J | Executive Director | 27 Jul 2023 | Financial statement support | Review of cash Reconciliation workpaper |
| Quinn,Michael J | Executive Director | 27 Jul 2023 | Financial statement support | Review of Lease Reconciliation workpaper |
| Simpson,Rhett | Senior | 27 Jul 2023 | Financial statement support | Draft of going concern language to be added to the financial statement disclosures. |
| Simpson,Rhett | Senior | 27 Jul 2023 | Financial statement support | Review of benchmarking file to Celsius' peers. |
| Sun,Kaiyang | Senior Manager | 27 Jul 2023 | Financial Statement Support | Meeting to discuss advanced payments testing EY Attendees: R. Gust, K. Sun |
| Yoo,Patrick | Senior | 27 Jul 2023 | Financial statement support | Begin drafting fixed assets footnote within financial statements |
| Zimmer,Kristin | Manager | 27 Jul 2023 | Financial statement support | Reviewed footnote 1 |
| Zimmer,Kristin | Manager | 27 Jul 2023 | Financial statement support | Reviewing similar bankruptcy filings for brand new Footnote to benchmark and review what others are including |
| Zimmer,Kristin | Manager | 27 Jul 2023 | Financial statement support | Completed GAAP checklist review of Going Concern |
| Zimmer,Kristin | Manager | 27 Jul 2023 | Financial statement support | Review through peer financials for assigned footnote |
| Chen,Justin | Staff | 28 Jul 2023 | Financial statement support | Discussion regarding prepaid payables and our approach EY Attendees: J. Chen, R. Gust |
| Chen,Justin | Staff | 28 Jul 2023 | Financial Statement Support | Analyzing and organizing invoice data for advance payments - MicroBT |
| Chen,Justin | Staff | 28 Jul 2023 | Financial Statement Support | Tying Invoice data directly out to invoices for advance payments- MicroBT |
| Chen,Justin | Staff | 28 Jul 2023 | Financial Statement Support | Reconciling differences between GL entries and Invoice amounts |
| Chen,Justin | Staff | 28 Jul 2023 | Financial Statement Support | Review Prepared By Client (PBC) to review for support required for advance payments |
| Chen,Justin | Staff | 28 Jul 2023 | Financial Statement Support | Advance Payments tied to bank statements from October 2021 to present |
| Gust,Ryan | Senior | 28 Jul 2023 | Financial statement support | Meeting to discuss workpaper support folders and workpaper support. EY Attendees: K. Sun, K. Zimmer, R. Gust. Other Attendees: J. Fan (Celsius) |
| Gust,Ryan | Senior | 28 Jul 2023 | Financial statement support | Discussion regarding prepaid payables and our approach EY Attendees: J. Chen, R. Gust |
| Gust,Ryan | Senior | 28 Jul 2023 | Financial statement support | Review the GAAP checklist and review footnotes for compliance |
| Quinn,Michael J | Executive Director | 28 Jul 2023 | Financial statement support | Review of prepaid schedules |
| Simpson,Rhett | Senior | 28 Jul 2023 | Financial statement support | Reorganization and update of 2022 financial statements. |
| Simpson,Rhett | Senior | 28 Jul 2023 | Financial statement support | Draft the Subsequent events footnote for the 2022 financial statements. |
| Sun,Kaiyang | Senior Manager | 28 Jul 2023 | Financial Statement Support | Meeting to discuss workpaper support folders and workpaper support. EY Attendees: K. Sun, K. Zimmer, R. Gust. Other Attendees: J. Fan (Celsius) |
| Sun,Kaiyang | Senior Manager | 28 Jul 2023 | Financial Statement Support | Reviewed client provided files to prepare for 2021 financial statements support |
| Sun,Kaiyang | Senior Manager | 28 Jul 2023 | Financial Statement Support | Reviewed cryptocurrencies footnote disclosures and peer financial statements |
| Sun,Kaiyang | Senior Manager | 28 Jul 2023 | Financial Statement Support | Reviewed disclosure statement to understand related party transactions |
| Zimmer,Kristin | Manager | 28 Jul 2023 | Financial statement support | Meeting to discuss workpaper support folders and workpaper support. EY Attendees: K. Sun, K. Zimmer, R. Gust. Other Attendees: J. Fan (Celsius) |
| Zimmer,Kristin | Manager | 28 Jul 2023 | Financial statement support | Reviewed Statement of Cash Flows (SCF) mapping |
| Zimmer,Kristin | Manager | 28 Jul 2023 | Financial statement support | Review through peer financials for assigned FN |
| Zimmer,Kristin | Manager | 28 Jul 2023 | Financial statement support | Prepared peer analysis for FN 2 |
| Riley,Sean | Senior Manager | 30 Jul 2023 | Financial statement support | Review of 2021 financial statements and corresponding support workbook. |
| Sun,Kaiyang | Senior Manager | 30 Jul 2023 | Financial statement support | Reviewed organization section of the financial statements footnotes |
| Sun,Kaiyang | Senior Manager | 30 Jul 2023 | Financial statement support | Reviewed liquidity and financial conditions section of the financial statements footnotes |
| Sun,Kaiyang | Senior Manager | 30 Jul 2023 | Financial statement support | Reviewed subsequent events section of the financial statements footnotes |
| Sun,Kaiyang | Senior Manager | 30 Jul 2023 | Financial statement support | Reviewed cryptocurrency section of the financial statements footnotes |
| Bhatti,Sobia | Senior | 31 Jul 2023 | Financial statement support | Client Learning and acquaintance with crypto |
| Bhatti,Sobia | Senior | 31 Jul 2023 | Financial statement support | Work for Financial statements Footnotes |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|-----------------------------|--|
| Chen,Justin | Staff | 31 Jul 2023 | Financial statement support | Discussion regarding how to prepare documentation around Footnote 2 with J. Chen, K. Zimmer (EY) |
| Chen,Justin | Staff | 31 Jul 2023 | Financial statement support | Prepare footnote 2, researching similar companies language |
| Chen,Justin | Staff | 31 Jul 2023 | Financial Statement Support | Advance Payments tied to bank statements across all months |
| Chen,Justin | Staff | 31 Jul 2023 | Financial Statement Support | Vouching additional journal entries from 2021 to invoice payment |
| Chen,Justin | Staff | 31 Jul 2023 | Financial Statement Support | Update observations and questions list for advance payments |
| Chen,Justin | Staff | 31 Jul 2023 | Financial Statement Support | Prepare lead sheet and reconciling trial balance and general ledger for advance payment account |
| Quinn,Michael J | Executive Director | 31 Jul 2023 | Financial statement support | Review of other payables Reconciliation workpaper |
| Simpson,Rhett | Senior | 31 Jul 2023 | Financial statement support | Draft the Subsequent events footnote for the 2022 financial statements. |
| Sun,Kaiyang | Senior Manager | 31 Jul 2023 | Financial statement support | Prepared footnote support example for financial statements tie-out purposes |
| Sun,Kaiyang | Senior Manager | 31 Jul 2023 | Financial statement support | Communicated guidance on addressing comments left for the financial statements disclosures |
| Sun,Kaiyang | Senior Manager | 31 Jul 2023 | Financial statement support | Researched peer financial statements for bankruptcy related disclosures |
| Sun,Kaiyang | Senior Manager | 31 Jul 2023 | Financial statement support | Researched peer financial statements for cryptocurrency related disclosures |
| Sun,Kaiyang | Senior Manager | 31 Jul 2023 | Financial statement support | Reviewing 2020 and 2021 financial statements mapping and tie-out |
| Zimmer,Kristin | Manager | 31 Jul 2023 | Financial statement support | Discussion regarding how to prepare documentation around Footnote 2 with J. Chen, K. Zimmer (EY) |
| Zimmer,Kristin | Manager | 31 Jul 2023 | Financial statement support | Prepare Statement of Cash Flows (SCF) 2021 tie out (amounts to supporting documentation) |
| Zimmer,Kristin | Manager | 31 Jul 2023 | Financial statement support | Review footnote 1 & 2 disclosure |
| Bhatti,Sobia | Senior | 01 Aug 2023 | Financial Statement Support | Discussing Next Steps / Questions for Financials. EY Attendees: S. Bhatti, K. Zimmer. |
| Bhatti,Sobia | Senior | 01 Aug 2023 | Financial statement support | Prepare footnote for Property, Plant, and Equipment (PPE) |
| Bhatti,Sobia | Senior | 01 Aug 2023 | Financial statement support | Compilation / analysis of data to support preparation of cryptocurrency footnote in Microsoft Word |
| Bhatti,Sobia | Senior | 01 Aug 2023 | Financial statement support | Compilation / analysis of data to support preparation of Plant, Property, and Equipment (PPE) footnote in Microsoft Excel |
| Bhatti,Sobia | Senior | 01 Aug 2023 | Financial Statement Support | Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti |
| Bhatti,Sobia | Senior | 01 Aug 2023 | Financial Statement Support | Discuss Fixed Assets (FA) for 2022 and 2021. EY Attendees: P. Yoo, S. Bhatti. |
| Caruso,Thierry | Partner/Principal | 01 Aug 2023 | Financial Statement Support | Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso |
| Suarez,Ben R. | Senior Manager | 01 Aug 2023 | Financial statement support | Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso |
| Eo,Brian Y | Manager | 01 Aug 2023 | Financial statement support | Review agreements and underlying supports related to revolving credit agreement |
| Eo,Brian Y | Manager | 01 Aug 2023 | Financial statement support | Review Generally Accepted Accounting Principles requirements in the Generally Accepted Accounting Principles checklist for related party |
| Eo,Brian Y | Manager | 01 Aug 2023 | Financial statement support | Draft related party footnote disclosures - \$750M Loan |
| Eo,Brian Y | Manager | 01 Aug 2023 | Financial Statement Support | Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti |
| Eo,Brian Y | Manager | 01 Aug 2023 | Financial statement support | Draft related party footnote disclosures - \$150M Loan |
| Gust,Ryan | Senior | 01 Aug 2023 | Financial statement support | Review Property, Plant, and Equipment (PPE) footnote and Generally Accepted Accounting Principles requirements in the Generally Accepted Accounting Principles checklist |
| Gust,Ryan | Senior | 01 Aug 2023 | Financial Statement Support | Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti |
| Hayes,Taylor | Manager | 01 Aug 2023 | Financial Statement Support | Meeting to discuss FY 2021 activity and balances related to the intercompany BTC loan and potential disclosures. Go over support provided thus far and strategize on first draft of footnote preparation. EY Attendees: K. Sun, P. Yoo, T. Hayes |
| Helwing,Dan S. | Partner/Principal | 01 Aug 2023 | Financial statement support | Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso |
| Horn,David | Executive Director | 01 Aug 2023 | Financial Statement Support | Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso |
| Sun,Kaiyang | Senior Manager | 01 Aug 2023 | Financial Statement Support | Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti |
| Sun,Kaiyang | Senior Manager | 01 Aug 2023 | Financial Statement Support | Reviewed related party footnote disclosures and provided comments |
| Sun,Kaiyang | Senior Manager | 01 Aug 2023 | Financial Statement Support | Reviewed open questions related to 2021 financial statements presentations |
| Sun,Kaiyang | Senior Manager | 01 Aug 2023 | Financial Statement Support | Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso |
| Sun,Kaiyang | Senior Manager | 01 Aug 2023 | Financial Statement Support | Meeting to discuss FY 2021 activity and balances related to the intercompany BTC loan and potential disclosures. Go over support provided thus far and strategize on first draft of footnote preparation. EY Attendees: K. Sun, P. Yoo, T. Hayes |
| Sun,Kaiyang | Senior Manager | 01 Aug 2023 | Financial Statement Support | Team met to discuss 2020 / 2021 presentation and overall status of supporting documentation (Sendsafely) for 2021 / 2020 financials. EY Attendees: K. Sun, K. Zimmer |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|---------------------|--------------------|------------------|-----------------------------|--|
| Simpson,Rhett | Senior | 01 Aug 2023 | Financial Statement Support | Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti |
| Simpson,Rhett | Senior | 01 Aug 2023 | Financial statement support | High level comparison of Celsius' 2022 financial statements to Generally Accepted Accounting Principles guidance. |
| Simpson,Rhett | Senior | 01 Aug 2023 | Financial statement support | Research of events to be included in the Contingencies footnote for the 2022 financial statements. |
| Riley,Sean | Senior Manager | 01 Aug 2023 | Financial Statement Support | Meeting to discuss the applicable accounting standard for the intercompany BTC loan and potential disclosures. Go over support provided thus far and strategize on first draft of footnote preparation. EY Attendees: K. Sun, P. Yoo, T. Hayes |
| Yoo,Patrick | Senior | 01 Aug 2023 | Financial Statement Support | Discuss Fixed Assets (FA) for 2022 and 2021. EY Attendees: P. Yoo, S. Bhatti. |
| Yoo,Patrick | Senior | 01 Aug 2023 | Financial Statement Support | Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso |
| Zaman,Sabina | Partner/Principal | 01 Aug 2023 | Financial Statement Support | Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti |
| Zimmer,Kristin | Manager | 01 Aug 2023 | Financial Statement Support | Discussing Next Steps / Questions for Financials. EY Attendees: S. Bhatti, K. Zimmer. |
| Zimmer,Kristin | Manager | 01 Aug 2023 | Financial Statement Support | Prepared Statement of Cash Flows (SCF)2021 open items request workbook |
| Zimmer,Kristin | Manager | 01 Aug 2023 | Financial Statement Support | Review footnote 5 Cryptocurrency rollofford |
| Zimmer,Kristin | Manager | 01 Aug 2023 | Financial Statement Support | Review updates to footnote 1 and 2 and responded to review comments |
| Zimmer,Kristin | Manager | 01 Aug 2023 | Financial Statement Support | Meeting to discuss 2020 / 2021 presentation and overall status of supporting documentation (Sendsafely) for 2021 / 2020 financials. EY Attendees: K. Sun, K. Zimmer |
| Chen,Justin | Senior | 01 Aug 2023 | Financial Statement Support | Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti |
| Chen,Justin | Senior | 01 Aug 2023 | Financial statement support | Review Financial Statement Foot Notes to account for numbers to be support |
| Chen,Justin | Senior | 01 Aug 2023 | Financial statement support | Analyze Financial Workpaper |
| Chen,Justin | Senior | 01 Aug 2023 | Financial statement support | Consolidated financial workpaper footnote tabs with previous outdated tabs |
| Chen,Justin | Senior | 01 Aug 2023 | Financial statement support | Cross referenced and support Statement of Cash Flow (SCF) figures with 2020 Trial Balance (TB) |
| Lindeman,Ryan | Senior | 01 Aug 2023 | Financial statement support | Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti |
| Deravin,Susan | Senior Manager | 01 Aug 2023 | Financial statement support | Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso |
| Beattie,Steve | Partner/Principal | 02 Aug 2023 | Financial Statement Support | Meeting to discuss Financial Statement Audit workpapers EY Attendees: S. Beattie, S. Zaman, J. Hill |
| Bhatti,Sobia | Senior | 02 Aug 2023 | Financial Statement Support | Data Mining discussion amounts. EY Attendees: S. Bhatti, T. Hayes. |
| Bhatti,Sobia | Senior | 02 Aug 2023 | Financial Statement Support | To discuss comments on financial statements. EY Attendees: S. Bhatti, R. Simpson. |
| Bhatti,Sobia | Senior | 02 Aug 2023 | Financial statement support | Prepare footnote for Property, Plant, and Equipment (PPE) |
| Bhatti,Sobia | Senior | 02 Aug 2023 | Financial statement support | Generally Accepted Accounting Principles checklists checks |
| Bhatti,Sobia | Senior | 02 Aug 2023 | Financial statement support | Prepare footnote 2 liquidity concerns |
| Hayes,Taylor | Manager | 02 Aug 2023 | Financial Statement Support | Data Mining discussion amounts. EY Attendees: S. Bhatti, T. Hayes. |
| Hill,Jeffrey | Partner/Principal | 02 Aug 2023 | Financial Statement Support | Meeting to discuss Financial Statement Audit workpapers EY Attendees: S. Beattie, S. Zaman, J. Hill |
| Holliday,Lindsay R. | Executive Director | 02 Aug 2023 | Financial statement support | Review of bankruptcy accounting implications summary |
| Quinn,Michael J | Executive Director | 02 Aug 2023 | Financial statement support | Executive review of accrued expenses worksheet |
| Sun,Kaiyang | Senior Manager | 02 Aug 2023 | Financial Statement Support | Meeting to discuss 2020 / 2021 presentation and overall status of supporting documentation (Sendsafely) for 2021 / 2020 financials. EY Attendees: K. Sun, K. Zimmer |
| Sun,Kaiyang | Senior Manager | 02 Aug 2023 | Financial Statement Support | Prepared meeting materials for client meetings related to intercompany loan |
| Sun,Kaiyang | Senior Manager | 02 Aug 2023 | Financial Statement Support | Organized follow-up questions and action items related to intercompany loan reconciliations |
| Sun,Kaiyang | Senior Manager | 02 Aug 2023 | Financial Statement Support | Reviewed status of the footnote disclosures for 2022 financial statements |
| Sun,Kaiyang | Senior Manager | 02 Aug 2023 | Financial Statement Support | Reviewed journal entries booked for convertible debt for 2021 |
| Sun,Kaiyang | Senior Manager | 02 Aug 2023 | Financial Statement Support | Researched underlying workpaper supports for convertible debt for 2021 |
| Sun,Kaiyang | Senior Manager | 02 Aug 2023 | Financial Statement Support | Reviewed journal entries booked for equity investments for 2021 |
| Sun,Kaiyang | Senior Manager | 02 Aug 2023 | Financial Statement Support | Researched underlying workpaper supports for equity investments for 2021 |
| Simpson,Rhett | Senior | 02 Aug 2023 | Financial Statement Support | To discuss comments on financial statements. EY Attendees: S. Bhatti, R. Simpson. |
| Simpson,Rhett | Senior | 02 Aug 2023 | Financial statement support | Drafting language to be included in the bankruptcy footnote for the 2022 financial statements |
| Simpson,Rhett | Senior | 02 Aug 2023 | Financial statement support | Drafting language for the Contingencies footnote for the 2022 financial statements |
| Zaman,Sabina | Partner/Principal | 02 Aug 2023 | Financial Statement Support | Meeting to discuss Financial Statement Audit workpapers EY Attendees: S. Beattie, S. Zaman, J. Hill |
| Zimmer,Kristin | Manager | 02 Aug 2023 | Financial Statement Support | Prepared footnote 4 Concentrations and worked through populating numbers |
| Zimmer,Kristin | Manager | 02 Aug 2023 | Financial Statement Support | Review commitments and contingencies footnote support |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|---------------------|--------------------|------------------|-----------------------------|--|
| Zimmer,Kristin | Manager | 02 Aug 2023 | Financial Statement Support | Review 2020 Statement of Cash Flows (SCF) workbook |
| Chen,Justin | Senior | 02 Aug 2023 | Financial statement support | Assisted with mapping out trial balance and supporting each account with specific workpaper |
| Chen,Justin | Senior | 02 Aug 2023 | Financial statement support | Added tickmark to 2020, 2021, and 2022 trial balances |
| Chen,Justin | Senior | 02 Aug 2023 | Financial statement support | Recreated Statement of Cash Flows (SCF) with 2020 figures |
| Chen,Justin | Senior | 02 Aug 2023 | Financial statement support | Cross referenced and support Statement of Cash Flows (SCF) figures with 2020 TB |
| Lindeman,Ryan | Senior | 02 Aug 2023 | Financial statement support | Day 1 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 1 |
| Lindeman,Ryan | Senior | 02 Aug 2023 | Financial statement support | Day 1 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 2 |
| Bhatti,Sobia | Senior | 03 Aug 2023 | Financial statement support | Prepare footnote 2 liquidity concerns follow up Day 2 |
| Bhatti,Sobia | Senior | 03 Aug 2023 | Financial statement support | Compilation / analysis of data to support preparation of Construction in Progress (CIP) footnote in Microsoft Word |
| Bhatti,Sobia | Senior | 03 Aug 2023 | Financial statement support | Review Property, Plant, and Equipment (PPE) impairment |
| Bhatti,Sobia | Senior | 03 Aug 2023 | Financial statement support | Compilation / analysis of data to support preparation of Construction in Progress (CIP) footnote in Microsoft Excel |
| Gust,Ryan | Manager | 03 Aug 2023 | Financial Statement Support | Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes |
| Hayes,Taylor | Manager | 03 Aug 2023 | Financial Statement Support | Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes |
| Holliday,Lindsay R. | Executive Director | 03 Aug 2023 | Financial statement support | Review of bankruptcy accounting implications summary |
| Sun,Kaiyang | Senior Manager | 03 Aug 2023 | Financial Statement Support | Meeting to discuss the Accounting Standards Codification (ASC) 852 scoping analysis EY Attendees: K. Sun, S. Riley, S. Deravin |
| Sun,Kaiyang | Senior Manager | 03 Aug 2023 | Financial Statement Support | Reviewed client responses on cash flow questions related to 2021 |
| Sun,Kaiyang | Senior Manager | 03 Aug 2023 | Financial Statement Support | Reviewed question list related to contingencies footnote disclosures |
| Sun,Kaiyang | Senior Manager | 03 Aug 2023 | Financial Statement Support | Coordinated tasks and resolved questions for other team members related to financial statements preparation |
| Sun,Kaiyang | Senior Manager | 03 Aug 2023 | Financial Statement Support | Researched bank statements for 2021 related intercompany loan tie-outs |
| Sun,Kaiyang | Senior Manager | 03 Aug 2023 | Financial Statement Support | Researched the interest booked related to intercompany loan |
| Sun,Kaiyang | Senior Manager | 03 Aug 2023 | Financial Statement Support | Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes |
| Sun,Kaiyang | Senior Manager | 03 Aug 2023 | Financial Statement Support | Reviewed intercompany loan footnote disclosures |
| Riley,Sean | Senior Manager | 03 Aug 2023 | Financial Statement Support | Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes |
| Riley,Sean | Senior Manager | 03 Aug 2023 | Financial Statement Support | Meeting to discuss the Accounting Standards Codification (ASC) 852 scoping analysis EY Attendees: K. Sun, S. Riley, S. Deravin |
| Zimmer,Kristin | Manager | 03 Aug 2023 | Financial Statement Support | Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes |
| Zimmer,Kristin | Manager | 03 Aug 2023 | Financial Statement Support | Prepared support for Statement of Cashflows (SCF) "Assignment of investments in securities for assumption of loans to related parties" |
| Zimmer,Kristin | Manager | 03 Aug 2023 | Financial Statement Support | Prepared support for Commitments and contingencies footnote |
| Zimmer,Kristin | Manager | 03 Aug 2023 | Financial Statement Support | Addressed comments for footnote 2 |
| Zimmer,Kristin | Manager | 03 Aug 2023 | Financial Statement Support | Review 2022 and 2021 Trial balance (TB) line items to ensure they were properly supported |
| Lindeman,Ryan | Senior | 03 Aug 2023 | Financial statement support | Day 2 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 1 |
| Deravin,Susan | Senior Manager | 03 Aug 2023 | Financial statement support | Meeting to discuss the Accounting Standards Codification (ASC) 852 scoping analysis EY Attendees: K. Sun, S. Riley, S. Deravin |
| Lindeman,Ryan | Senior | 03 Aug 2023 | Financial statement support | Day 2 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 2 |
| Bhatti,Sobia | Senior | 04 Aug 2023 | Financial Statement Support | Discussing impairment and Capital in Progress (CIP) EY Attendees: P. Yoo, S. Bhatti |
| Bhatti,Sobia | Senior | 04 Aug 2023 | Financial statement support | Review of fixed asset impairment calculations |
| Bhatti,Sobia | Senior | 04 Aug 2023 | Financial statement support | Day 2 - Continue to prepare Capital in Progress (CIP) |
| Bhatti,Sobia | Senior | 04 Aug 2023 | Financial statement support | Prepare data to include in Chapter 11 footnote |
| Clark,Miller | Senior | 04 Aug 2023 | Financial statement support | Research FASB guidance related to presentation of professional fees |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|----------------------|--------------------|------------------|-----------------------------|---|
| Dishman, Carly | Manager | 04 Aug 2023 | Financial Statement Support | Review documents received from Celsius regarding leases and discuss remaining questions. EY Attendees: S. Bhatti, C. Dishman. |
| Eo, Brian Y | Manager | 04 Aug 2023 | Financial statement support | Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust |
| Eo, Brian Y | Manager | 04 Aug 2023 | Financial statement support | Update footnote disclosure on intercompany loan with revised analysis and commentary |
| Eo, Brian Y | Manager | 04 Aug 2023 | Financial statement support | Update footnote disclosure on embedded derivatives with revised analysis and commentary |
| Gust, Ryan | Senior | 04 Aug 2023 | Financial statement support | Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust |
| Hayes, Taylor | Manager | 04 Aug 2023 | Financial Statement Support | Review of critical accounting policy footnotes within FY21 and FY22 financial statements |
| Sun, Kaiyang | Senior Manager | 04 Aug 2023 | Financial statement support | Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust |
| Sun, Kaiyang | Senior Manager | 04 Aug 2023 | Financial Statement Support | Discussion with Celsius and Kirkland & Ellis regarding what should be included in the commitments and contingencies section of the financial statements. EY Attendees: K. Sun, K. Zimmer. Other Attendees: J. Fan (Celsius), A. Seetharaman (Celsius), J. Golding-Ochsner (Celsius), Kirkland & Ellis |
| Sun, Kaiyang | Senior Manager | 04 Aug 2023 | Financial Statement Support | Reviewed contingencies footnote disclosures and related materials |
| Sun, Kaiyang | Senior Manager | 04 Aug 2023 | Financial Statement Support | Reviewed subsequent events footnote disclosures and related materials |
| Yoo, Patrick | Senior | 04 Aug 2023 | Financial Statement Support | Discussing impairment and Capital in Progress (CIP) EY Attendees: P. Yoo, S. Bhatti |
| Zimmer, Kristin | Manager | 04 Aug 2023 | Financial Statement Support | Review of narrative analysis in footnote 2 (liquidity and ability to continue as a going concern) |
| Zimmer, Kristin | Manager | 04 Aug 2023 | Financial Statement Support | Review Generally Accepted Accounting Principles guidance for commitments and contingencies and sub event disclosures |
| Zimmer, Kristin | Manager | 04 Aug 2023 | Financial Statement Support | Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust |
| Bhatti, Sobia | Senior | 04 Aug 2023 | Financial Statement Support | Review documents received from Celsius regarding leases and discuss remaining questions. EY Attendees: S. Bhatti, C. Dishman. |
| Zimmer, Kristin | Manager | 04 Aug 2023 | Financial Statement Support | Discussion with Celsius and Kirkland & Ellis regarding what should be included in the commitments and contingencies section of the financial statements. EY Attendees: K. Sun, K. Zimmer. Other Attendees: J. Fan (Celsius), A. Seetharaman (Celsius), J. Golding-Ochsner (Celsius), Kirkland & Ellis |
| Eo, Brian Y | Manager | 06 Aug 2023 | Financial statement support | Update footnote disclosure on assignment of loans and Accounting Standards Codification (ASC) 815 |
| Bhatti, Sobia | Senior | 07 Aug 2023 | Financial Statement Support | Discuss how chapter 11 affected the financial statements. EY Attendees: S. Bhatti, K. Zimmer. |
| Bhatti, Sobia | Senior | 07 Aug 2023 | Financial statement support | Compilation / analysis of data to support preparation of the Chapter 11 footnote, inclusive of all relevant components (i.e., cryptocurrency, CIP, PPE, etc.) |
| Bhatti, Sobia | Senior | 07 Aug 2023 | Financial statement support | Comparison of Chapter 11 footnote documentation against footnotes prepared by peers to ensure consistency |
| Eo, Brian Y | Manager | 07 Aug 2023 | Financial statement support | Review Generally Accepted Accounting Principles requirements in the Generally Accepted Accounting Principles checklist for bankruptcy |
| Eo, Brian Y | Manager | 07 Aug 2023 | Financial statement support | Benchmark peer financial footnote disclosures in relate to acquisition/restructure |
| Eo, Brian Y | Manager | 07 Aug 2023 | Financial statement support | Review amended and restated revolving credit agreement |
| Eo, Brian Y | Manager | 07 Aug 2023 | Financial statement support | Update footnote disclosures in relate to the use of proceeds for intercompany loans |
| Eo, Brian Y | Manager | 07 Aug 2023 | Financial Statement Support | Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer |
| Gust, Ryan | Manager | 07 Aug 2023 | Financial Statement Support | Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer |
| Gust, Ryan | Senior | 07 Aug 2023 | Financial statement support | Review the 2022 and 2021 financial statements and read guidance to discuss proper accounting treatment |
| Hayes, Taylor | Manager | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to fixed assets/Capital in Progress (CIP) |
| Hayes, Taylor | Manager | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to advanced payments |
| Hayes, Taylor | Manager | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to revenue |
| Hayes, Taylor | Manager | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to digital assets |
| Hayes, Taylor | Manager | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to impairment |
| Holliday, Lindsay R. | Executive Director | 07 Aug 2023 | Financial statement support | Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |
| Holliday, Lindsay R. | Executive Director | 07 Aug 2023 | Financial statement support | Review of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession |
| Sun, Kaiyang | Senior Manager | 07 Aug 2023 | Financial Statement Support | Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|---------------------|--------------------|------------------|-----------------------------|--|
| Sun,Kaiyang | Senior Manager | 07 Aug 2023 | Financial Statement Support | Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer |
| Sun,Kaiyang | Senior Manager | 07 Aug 2023 | Financial Statement Support | Reviewed requirements of pro forma financial statements |
| Sun,Kaiyang | Senior Manager | 07 Aug 2023 | Financial Statement Support | Researched 805 accounting requirements |
| Sun,Kaiyang | Senior Manager | 07 Aug 2023 | Financial Statement Support | Researched ASC 852 accounting impacts on income statements |
| Sun,Kaiyang | Senior Manager | 07 Aug 2023 | Financial Statement Support | Researched ASC 852 accounting impacts on balance sheets |
| Sun,Kaiyang | Senior Manager | 07 Aug 2023 | Financial Statement Support | Provided feedback on cash flow items on 2021 financial statements |
| Yoo,Patrick | Senior | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to fixed assets/Construction in Progress (CIP) |
| Yoo,Patrick | Senior | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to advanced payments |
| Yoo,Patrick | Senior | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to concentrations |
| Yoo,Patrick | Senior | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to revenue |
| Yoo,Patrick | Senior | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to prepaids |
| Yoo,Patrick | Senior | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to digital assets |
| Yoo,Patrick | Senior | 07 Aug 2023 | Financial Statement Support | Review preparation to date of financial statement footnotes pertaining to impairment |
| Zaman,Sabina | Partner/Principal | 07 Aug 2023 | Financial Statement Support | Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |
| Zimmer,Kristin | Manager | 07 Aug 2023 | Financial Statement Support | Worked through questions on commitments and contingency/Subevents footnote |
| Zimmer,Kristin | Manager | 07 Aug 2023 | Financial Statement Support | Worked through questions on the Chapter 11 Filing and re-org footnote |
| Zimmer,Kristin | Manager | 07 Aug 2023 | Financial Statement Support | Discuss how chapter 11 affected the financial statements. EY Attendees: S. Bhatti, K. Zimmer. |
| Zimmer,Kristin | Manager | 07 Aug 2023 | Financial Statement Support | Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer |
| Riley,Sean | Senior Manager | 07 Aug 2023 | Financial Statement Support | Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |
| Deravin,Susan | Senior Manager | 07 Aug 2023 | Financial statement support | Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |
| Deravin,Susan | Senior Manager | 07 Aug 2023 | Financial statement support | Preparation of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession |
| Deravin,Susan | Senior Manager | 07 Aug 2023 | Financial statement support | Assess bankruptcy filings for accounting implications for debtor in possession financials |
| Bhatti,Sobia | Senior | 08 Aug 2023 | Financial Statement Support | Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes |
| Bhatti,Sobia | Senior | 08 Aug 2023 | Financial statement support | Continue to prepare and analyze data to include in Chapter 11 footnote |
| Bhatti,Sobia | Senior | 08 Aug 2023 | Financial statement support | Prepare Footnote 2 Comments |
| Bhatti,Sobia | Senior | 08 Aug 2023 | Financial statement support | Prepare Revenue Share Work for Argo |
| Clark,Miller | Senior | 08 Aug 2023 | Financial statement support | Reviewing Technical Accounting Advisory Group (TAAG) finds results |
| Clark,Miller | Senior | 08 Aug 2023 | Financial statement support | Draft business combination memo |
| Clark,Miller | Senior | 08 Aug 2023 | Financial statement support | Reviewing 'Celsius Network Disclosure Statement' |
| Eo,Brian Y | Manager | 08 Aug 2023 | Financial statement support | Prepare historical financial statements |
| Eo,Brian Y | Manager | 08 Aug 2023 | Financial statement support | Search requirements in the Functional Requirements Document (FRD) |
| Eo,Brian Y | Manager | 08 Aug 2023 | Financial statement support | Benchmark peer financial footnote disclosures |
| Eo,Brian Y | Manager | 08 Aug 2023 | Financial statement support | Update quantitative footnote disclosure on embedded derivatives |
| Eo,Brian Y | Manager | 08 Aug 2023 | Financial statement support | Update significant accounting policies footnote disclosures for derivatives |
| Hayes,Taylor | Manager | 08 Aug 2023 | Financial Statement Support | Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes |
| Holliday,Lindsay R. | Executive Director | 08 Aug 2023 | Financial statement support | Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |
| Holliday,Lindsay R. | Executive Director | 08 Aug 2023 | Financial statement support | Review of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession |
| Quinn,Michael J | Executive Director | 08 Aug 2023 | Financial statement support | Executive review of lease schedule |
| Quinn,Michael J | Executive Director | 08 Aug 2023 | Financial statement support | Executive review of lease analysis |
| Sun,Kaiyang | Senior Manager | 08 Aug 2023 | Financial Statement Support | Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes |
| Sun,Kaiyang | Senior Manager | 08 Aug 2023 | Financial Statement Support | Meeting do walkthrough the Celsius ASC 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |
| Sun,Kaiyang | Senior Manager | 08 Aug 2023 | Financial Statement Support | Updated ASC 852 client presentation deck |
| Sun,Kaiyang | Senior Manager | 08 Aug 2023 | Financial Statement Support | Reviewed trial balance for liabilities subject to compromise |
| Sun,Kaiyang | Senior Manager | 08 Aug 2023 | Financial Statement Support | Reviewed trial balance for reorganization items under ASC 852 |
| Yoo,Patrick | Senior | 08 Aug 2023 | Financial Statement Support | Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|---------------------|--------------------|------------------|-----------------------------|--|
| Zaman,Sabina | Partner/Principal | 08 Aug 2023 | Financial Statement Support | Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |
| Zimmer,Kristin | Manager | 08 Aug 2023 | Financial Statement Support | Review support for footnote 4 |
| Zimmer,Kristin | Manager | 08 Aug 2023 | Financial Statement Support | Review support for footnote 5 |
| Zimmer,Kristin | Manager | 08 Aug 2023 | Financial Statement Support | Review stable coin FY22 support for footnote |
| Zimmer,Kristin | Manager | 08 Aug 2023 | Financial Statement Support | Put together support for open items on 2021 financial statements |
| Zimmer,Kristin | Manager | 08 Aug 2023 | Financial Statement Support | Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes |
| Riley,Sean | Senior Manager | 08 Aug 2023 | Financial Statement Support | Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |
| Deravin,Susan | Senior Manager | 08 Aug 2023 | Financial statement support | Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin |
| Deravin,Susan | Senior Manager | 08 Aug 2023 | Financial statement support | Continue preparation of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession |
| Bhatti,Sobia | Senior | 09 Aug 2023 | Financial Statement Support | New journal entry for argo revenue EY Attendees: S. Bhatti, T. Hayes. |
| Bhatti,Sobia | Senior | 09 Aug 2023 | Financial Statement Support | Discuss argo revenue EY Attendees: S. Bhatti, K. Zimmer. |
| Bhatti,Sobia | Senior | 09 Aug 2023 | Financial statement support | Adjusting Entry preparation for spot price on BTCs for Argo |
| Bhatti,Sobia | Senior | 09 Aug 2023 | Financial statement support | Addressing financial statements comments |
| Clark,Miller | Senior | 09 Aug 2023 | Financial statement support | Continue to draft business combination memo |
| Clark,Miller | Senior | 09 Aug 2023 | Financial statement support | Meeting to discuss open points in Accounting Standards Codification (ASC) 805 memo, opening balance sheet of NewCo, and presentation of blackline financials EY Attendees: M. Clark, B. Suarez |
| Suarez,Ben R. | Senior Manager | 09 Aug 2023 | Financial statement support | Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo |
| Suarez,Ben R. | Senior Manager | 09 Aug 2023 | Financial statement support | Meeting to discuss open points in Accounting Standards Codification (ASC) 805 memo, opening balance sheet of NewCo, and presentation of blackline financials EY Attendees: M. Clark, B. Suarez |
| Eo,Brian Y | Manager | 09 Aug 2023 | Financial Statement Support | Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo |
| Eo,Brian Y | Manager | 09 Aug 2023 | Financial statement support | Address comments in the footnote disclosures |
| Gust,Ryan | Senior | 09 Aug 2023 | Financial statement support | Review Generally Accepted Accounting Principles checklist and financial statement documents |
| Hayes,Taylor | Manager | 09 Aug 2023 | Financial Statement Support | New journal entry for argo revenue EY Attendees: S. Bhatti, T. Hayes. |
| Hill,Jeffrey | Partner/Principal | 09 Aug 2023 | Financial Statement Support | Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley |
| Holliday,Lindsay R. | Executive Director | 09 Aug 2023 | Financial statement support | Review of accounting treatment for intercompany debt extinguishment under Accounting Standards Codification (ASC) 852. |
| Horn,David | Executive Director | 09 Aug 2023 | Financial Statement Support | Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo |
| Horn,David | Executive Director | 09 Aug 2023 | Financial Statement Support | Review of Celsius Form 10 discussion document / client requests / questions. |
| Quinn,Michael J | Executive Director | 09 Aug 2023 | Financial statement support | Executive review of Loan Payable and Investment Workbook - FY2021.xlsx |
| Quinn,Michael J | Executive Director | 09 Aug 2023 | Financial statement support | Executive review of Digital Assets Revenue Impairment RGL FY22.xlsx |
| Quinn,Michael J | Executive Director | 09 Aug 2023 | Financial statement support | Executive review of Digital Assets Revenue Impairment RGL FY22.xlsx |
| Steger,Adam | Senior Manager | 09 Aug 2023 | Financial Statement Support | Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley |
| Sun,Kaiyang | Senior Manager | 09 Aug 2023 | Financial Statement Support | Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley |
| Sun,Kaiyang | Senior Manager | 09 Aug 2023 | Financial Statement Support | Meeting to discuss ASC 852 accounting implications EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Sun,Kaiyang | Senior Manager | 09 Aug 2023 | Financial Statement Support | Meeting to discuss accounting treatment for debt extinguishment EY Attendees: K. Sun, S. Riley, S. Deravin |
| Simpson,Rhett | Senior | 09 Aug 2023 | Financial statement support | Researching necessary disclosures for disclosure of concentration and cryptocurrency risks |
| Toh,Yvonne | Manager | 09 Aug 2023 | Financial Statement Support | Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo |
| Zaman,Sabina | Partner/Principal | 09 Aug 2023 | Financial Statement Support | Meeting to discuss Accounting Standards Codification (ASC) 852 accounting implications EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Zimmer,Kristin | Manager | 09 Aug 2023 | Financial Statement Support | Addressed review comments in footnote |
| Zimmer,Kristin | Manager | 09 Aug 2023 | Financial Statement Support | Prepare Argo profit sharing workbook |
| Zimmer,Kristin | Manager | 09 Aug 2023 | Financial Statement Support | Review financial statements comments |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|----------------|--------------------|------------------|-----------------------------|---|
| Zimmer,Kristin | Manager | 09 Aug 2023 | Financial Statement Support | Discuss argo revenue. EY Attendees: S. Bhatti, K. Zimmer. |
| Lindeman,Ryan | Senior | 09 Aug 2023 | Financial Statement Support | Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo |
| Riley,Sean | Senior Manager | 09 Aug 2023 | Financial Statement Support | Meeting to discuss Accounting Standards Codification (ASC) 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Riley,Sean | Senior Manager | 09 Aug 2023 | Financial Statement Support | Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley |
| Riley,Sean | Senior Manager | 09 Aug 2023 | Financial Statement Support | Meeting to discuss accounting treatment for debt extinguishment EY Attendees: K. Sun, S. Riley, S. Deravin |
| Deravin,Susan | Senior Manager | 09 Aug 2023 | Financial statement support | Meeting to discuss accounting treatment for debt extinguishment EY Attendees: K. Sun, S. Riley, S. Deravin |
| Deravin,Susan | Senior Manager | 09 Aug 2023 | Financial statement support | Meeting to discuss Accounting Standards Codification (ASC) 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius) |
| Bhatti,Sobia | Senior | 10 Aug 2023 | Financial statement support | Updating Chapter 11 footnote based on comments from team |
| Bhatti,Sobia | Senior | 10 Aug 2023 | Financial statement support | Draft Power Purchase Agreement (PPA) for Garden City Work |
| Bhatti,Sobia | Senior | 10 Aug 2023 | Financial statement support | Prepare and analyze data to include in Derivatives footnote |
| Bhatti,Sobia | Senior | 10 Aug 2023 | Financial statement support | Prepare Questions on Derivatives |
| Bhatti,Sobia | Senior | 10 Aug 2023 | Financial statement support | Power Purchase Agreement (PPA)for Derivatives footnote |
| Eo,Brian Y | Manager | 10 Aug 2023 | Financial Statement Support | Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun |
| Eo,Brian Y | Manager | 10 Aug 2023 | Financial statement support | Review peer financials related to reorganization footnote |
| Eo,Brian Y | Manager | 10 Aug 2023 | Financial statement support | Update Chapter 11 Filing footnote disclosure |
| Eo,Brian Y | Manager | 10 Aug 2023 | Financial statement support | Update Letter Agreement footnote disclosure |
| Gust,Ryan | Manager | 10 Aug 2023 | Financial Statement Support | Meeting to discuss adjusted journal entry queries with Celsius. EY Attendees: A. Gray, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), T. Walsh (Celsius) |
| Gust,Ryan | Manager | 10 Aug 2023 | Financial Statement Support | Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun |
| Sun,Kaiyang | Senior Manager | 10 Aug 2023 | Financial Statement Support | Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun |
| Sun,Kaiyang | Senior Manager | 10 Aug 2023 | Financial Statement Support | Reviewed the updated organization footnote and provided comments |
| Sun,Kaiyang | Senior Manager | 10 Aug 2023 | Financial Statement Support | Reviewed the updated BTC loan derivatives footnote |
| Sun,Kaiyang | Senior Manager | 10 Aug 2023 | Financial Statement Support | Reviewed the updated BTC loan related party transaction footnote |
| Sun,Kaiyang | Senior Manager | 10 Aug 2023 | Financial Statement Support | Reviewed the updated intercompany loan footnote and provided comments |
| Simpson,Rhett | Senior | 10 Aug 2023 | Financial statement support | Researching lawsuit and event for the Contingencies footnote in the 2022 financial statements |
| Simpson,Rhett | Senior | 10 Aug 2023 | Financial statement support | Incorporating comments on the Contingencies footnote from Celsius's lawyers |
| Simpson,Rhett | Senior | 10 Aug 2023 | Financial statement support | Comparing the Significant accounting policies language against peers and Celsius's previous set of financials |
| Zimmer,Kristin | Manager | 10 Aug 2023 | Financial Statement Support | Review commitments and contingencies footnote support |
| Zimmer,Kristin | Manager | 10 Aug 2023 | Financial Statement Support | Populated numbers in cryptocurrency footnote |
| Zimmer,Kristin | Manager | 10 Aug 2023 | Financial Statement Support | Statement of Cash Flows (SCF)and 2021 adjustment open items |
| Zimmer,Kristin | Manager | 10 Aug 2023 | Financial Statement Support | Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun |
| Gray,Amaya | Staff | 10 Aug 2023 | Financial Statement Support | Meeting to discuss adjusted journal entry queries with Celsius. EY Attendees: A. Gray, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), T. Walsh (Celsius) |
| Lindeman,Ryan | Senior | 10 Aug 2023 | Financial Statement Support | Reviewing the pro forma financial statements tool with Y. Toh |
| Riley,Sean | Senior Manager | 10 Aug 2023 | Financial Statement Support | Meeting to discuss adjusted journal entry queries with Celsius. EY Attendees: A. Gray, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), T. Walsh (Celsius) |
| Bhatti,Sobia | Senior | 11 Aug 2023 | Financial statement support | Continue to prepare and analyze data to include in Derivatives footnote |
| Bhatti,Sobia | Senior | 11 Aug 2023 | Financial statement support | Drafted footnote 10 Derivative Rebel/ Stiles agreements |
| Suarez,Ben R. | Senior Manager | 11 Aug 2023 | Financial statement support | Discussing the pro filer tool for Pro Forma financials EY Attendees: R. Lindeman, Y. Toh, B. Suarez |
| Suarez,Ben R. | Senior Manager | 11 Aug 2023 | Financial statement support | Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez |
| Dishman,Carly | Manager | 11 Aug 2023 | Financial statement support | Revised lease footnote based on comments received |
| Eo,Brian Y | Manager | 11 Aug 2023 | Financial statement support | Update Advance Payments footnote disclosure |
| Eo,Brian Y | Manager | 11 Aug 2023 | Financial statement support | Review relevant supports for power purchase agreement |
| Eo,Brian Y | Manager | 11 Aug 2023 | Financial statement support | Review Purchase Power Agreement footnote disclosure |
| Hayes,Taylor | Manager | 11 Aug 2023 | Financial Statement Support | Review of Power Purchase Agreement (PPA)Derivative footnote |
| Hayes,Taylor | Manager | 11 Aug 2023 | Financial Statement Support | Review of Bitcoin (BTC) option footnote within the financial statements |
| Horn,David | Executive Director | 11 Aug 2023 | Financial statement support | Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|----------------|-------------------|------------------|-----------------------------|---|
| Sun,Kaiyang | Senior Manager | 11 Aug 2023 | Financial Statement Support | Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez |
| Sun,Kaiyang | Senior Manager | 11 Aug 2023 | Financial Statement Support | Reviewed U.S. Dollar Coin (USDC) / U.S. Dollar Tether (USDT) disclosure requirements |
| Sun,Kaiyang | Senior Manager | 11 Aug 2023 | Financial Statement Support | Reviewed the updated liquidity footnote |
| Toh,Yvonne | Manager | 11 Aug 2023 | Financial Statement Support | Discussing the pro filer tool for Pro Forma financials EY Attendees: R. Lindeman, Y. Toh, B. Suarez |
| Zimmer,Kristin | Manager | 11 Aug 2023 | Financial Statement Support | Review Generally Accepted Accounting Principles Checklist balance sheet |
| Zimmer,Kristin | Manager | 11 Aug 2023 | Financial Statement Support | Review Argo profit sharing workbook |
| Zimmer,Kristin | Manager | 11 Aug 2023 | Financial Statement Support | Prepared updated Trial balance (TB)for 2022 |
| Zimmer,Kristin | Manager | 11 Aug 2023 | Financial Statement Support | Prepared analysis and narratives to support footnote 9 (Prepaid expenses and other receivables) |
| Lindeman,Ryan | Senior | 11 Aug 2023 | Financial Statement Support | Discussing the pro filer tool for Pro Forma financials EY Attendees: R. Lindeman, Y. Toh, B. Suarez |
| Lindeman,Ryan | Senior | 11 Aug 2023 | Financial Statement Support | Tying AJEs to workbooks/updated Trial balance to ensure proper financial statement numbers |
| Riley,Sean | Senior Manager | 11 Aug 2023 | Financial Statement Support | Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez |
| Deravin,Susan | Senior Manager | 11 Aug 2023 | Financial statement support | Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez |
| Eo,Brian Y | Manager | 12 Aug 2023 | Financial statement support | Update derivative footnote disclosure |
| Eo,Brian Y | Manager | 12 Aug 2023 | Financial statement support | Review advance payments footnote disclosure |
| Lindeman,Ryan | Senior | 12 Aug 2023 | Financial Statement Support | Tying out 2022 Trial balance to our workbooks |
| Sun,Kaiyang | Senior Manager | 13 Aug 2023 | Financial Statement Support | Reviewed the 12/31/2022 Organization footnote disclosures |
| Sun,Kaiyang | Senior Manager | 13 Aug 2023 | Financial Statement Support | Reviewed the 12/31/2022 liquidity and going concern footnote disclosures |
| Lindeman,Ryan | Senior | 13 Aug 2023 | Financial Statement Support | Tying out 2022 Trial balance to our workbooks |
| Zaman,Sabina | Partner/Principal | 13 Aug 2023 | Financial statement support | Executive review of the 12/31/2022 Organization footnote disclosures |
| Zaman,Sabina | Partner/Principal | 13 Aug 2023 | Financial statement support | Executive review of the 12/31/2022 liquidity and going concern footnote disclosures |
| Zaman,Sabina | Partner/Principal | 13 Aug 2023 | Financial statement support | Executive review of the 12/31/2022 chapter 11 footnote disclosures |
| Bhatti,Sobia | Senior | 14 Aug 2023 | Financial statement support | Prepaid Expense Audit Support |
| Bhatti,Sobia | Senior | 14 Aug 2023 | Financial statement support | Property, Plant, and Equipment (PPE) footnote clean up on data |
| Bhatti,Sobia | Senior | 14 Aug 2023 | Financial Statement Support | Discuss financial statements work for the week and answer questions EY Attendees: S. Bhatti, K. Zimmer |
| Bhatti,Sobia | Senior | 14 Aug 2023 | Financial Statement Support | Property, Plant, and Equipment (PPE) footnote discussion EY Attendees: S. Bhatti, R. Gust |
| Dishman,Carly | Manager | 14 Aug 2023 | Financial Statement Support | Research on industry standard financial statement presentation for terminated leases (pt.1) |
| Eo,Brian Y | Manager | 14 Aug 2023 | Financial statement support | Analyze the second power purchase agreement |
| Eo,Brian Y | Manager | 14 Aug 2023 | Financial statement support | Review latest disclosure statement in regards to contingencies |
| Eo,Brian Y | Manager | 14 Aug 2023 | Financial statement support | Review peer financials related to contingency footnote |
| Eo,Brian Y | Manager | 14 Aug 2023 | Financial statement support | Review commitments and contingencies footnote disclosure |
| Gust,Ryan | Senior | 14 Aug 2023 | Financial statement support | Review Property, Plant, and Equipment (PPE) footnote support and footnote |
| Gust,Ryan | Senior | 14 Aug 2023 | Financial Statement Support | Property, Plant, and Equipment (PPE) footnote discussion EY Attendees: S. Bhatti, R. Gust |
| Suarez,Ben R. | Senior Manager | 14 Aug 2023 | Financial Statement Support | Continuing to discuss the tools for pro forma financial statements EY Attendees: R. Lindeman, Y. Toh, B. Suarez |
| Sun,Kaiyang | Senior Manager | 14 Aug 2023 | Financial Statement Support | Review the 12/31/2022 chapter 11 footnote disclosures |
| Sun,Kaiyang | Senior Manager | 14 Aug 2023 | Financial Statement Support | Update subsequent events and related supports |
| Sun,Kaiyang | Senior Manager | 14 Aug 2023 | Financial Statement Support | Reviewed the 12/31/2022 chapter 11 footnote disclosures |
| Sun,Kaiyang | Senior Manager | 14 Aug 2023 | Financial Statement Support | Reviewed and updated commitments footnote disclosures and related supports |
| Sun,Kaiyang | Senior Manager | 14 Aug 2023 | Financial Statement Support | Reviewed and updated Subsequent Events and related supports |
| Sun,Kaiyang | Senior Manager | 14 Aug 2023 | Financial Statement Support | Meeting to discuss commentary on the Contingencies and Subsequent Events to be included in the 2022 financial statements. EY Attendees: K. Zimmer, R. Simpson, K. Sun |
| Simpson,Rhett | Senior | 14 Aug 2023 | Financial Statement Support | Meeting to discuss commentary on the Contingencies and Subsequent Events to be included in the 2022 financial statements. EY Attendees: K. Zimmer, R. Simpson, K. Sun |
| Simpson,Rhett | Senior | 14 Aug 2023 | Financial Statement Support | Researching necessary disclosures for disclosure of commitments |
| Toh,Yvonne | Manager | 14 Aug 2023 | Financial Statement Support | Continuing to discuss the tools for pro forma financial statements EY Attendees: R. Lindeman, Y. Toh, B. Suarez |
| Zimmer,Kristin | Manager | 14 Aug 2023 | Financial Statement Support | Review comments on footnote 15 and footnote 16 |
| Zimmer,Kristin | Manager | 14 Aug 2023 | Financial Statement Support | Review Trial balance (TB)tie out |
| Zimmer,Kristin | Manager | 14 Aug 2023 | Financial Statement Support | Discussion on preparing the supporting workbook for the prepaid expense support for 2021 EY Attendees: K. Zimmer, S. Bhatti |
| Zimmer,Kristin | Manager | 14 Aug 2023 | Financial Statement Support | Discuss financial statements work for the week and answer questions EY Attendees: S. Bhatti, K. Zimmer |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|-------------------|------------------|-----------------------------|--|
| Zimmer,Kristin | Manager | 14 Aug 2023 | Financial Statement Support | Meeting to discuss commentary on the Contingencies and Subbalance sheetevent Events to be included in the 2022 financial statements. EY Attendees: K. Zimmer, R. Simpson, K. Sun |
| Lipschutz,Jordan | Manager | 14 Aug 2023 | Financial Statement Support | Secondary review of financials throughout the Celsius engagement EY Attendees: A. Gray, J. Lipschutz |
| Lipschutz,Jordan | Manager | 14 Aug 2023 | Financial Statement Support | Meeting to work through financials and budget prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley |
| Lipschutz,Jordan | Manager | 14 Aug 2023 | Financial statement support | Preparing financial analysis for financials report shared with Celsius |
| Lipschutz,Jordan | Manager | 14 Aug 2023 | Financial statement support | Email correspondence with J. Block (Celsius) regarding financials report |
| Lipschutz,Jordan | Manager | 14 Aug 2023 | Financial statement support | Update financials analysis for Celsius based on feedback from J. Block (Celsius) |
| Gray,Amaya | Staff | 14 Aug 2023 | Financial statement support | Meeting to work through financials and budget prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley |
| Gray,Amaya | Staff | 14 Aug 2023 | Financial Statement Support | Secondary review of financials throughout the Celsius engagement EY Attendees: A. Gray, J. Lipschutz |
| Lindeman,Ryan | Senior | 14 Aug 2023 | Financial Statement Support | Tying out 2021 Trial balance to our workbooks |
| Lindeman,Ryan | Senior | 14 Aug 2023 | Financial Statement Support | Continuing to discuss the tools for pro forma financial statements EY Attendees: R. Lindeman, Y. Toh, B. Suarez |
| Riley,Sean | Senior Manager | 14 Aug 2023 | Financial Statement Support | Meeting to work through financials and budget prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley |
| Bhatti,Sobia | Senior | 14 Aug 2023 | Financial statement support | Discussion on preparing the supporting workbook for the prepaid expense support for 2021 EY Attendees: K. Zimmer, S. Bhatti |
| Zaman,Sabina | Partner/Principal | 14 Aug 2023 | Financial statement support | Executive review of the 12/31/2022 chapter 11 footnote disclosures |
| Zaman,Sabina | Partner/Principal | 14 Aug 2023 | Financial statement support | Executive review of and updated commitments footnote disclosure and related supports |
| Zaman,Sabina | Partner/Principal | 14 Aug 2023 | Financial statement support | Executive review of and updated Subsequent Events and related supports |
| Dishman,Carly | Manager | 15 Aug 2023 | Financial Statement Support | Research on industry standard financial statement presentation for terminated leases (pt.2) |
| Dishman,Carly | Manager | 15 Aug 2023 | Financial Statement Support | Revise leases disclosures to include inception to date commentary on lease population (pt 1) |
| Eo,Brian Y | Manager | 15 Aug 2023 | Financial Statement Support | Discuss open items in the footnote disclosures of the financial statements EY Attendees: K. Sun, K. Zimmer, B. Eo |
| Eo,Brian Y | Manager | 15 Aug 2023 | Financial statement support | Update advance payments footnote disclosure based on the latest information |
| Eo,Brian Y | Manager | 15 Aug 2023 | Financial statement support | Review/update commitments and contingencies footnote disclosure |
| Eo,Brian Y | Manager | 15 Aug 2023 | Financial statement support | Other payable and receivable to related party footnote disclosure |
| Eo,Brian Y | Manager | 15 Aug 2023 | Financial statement support | Updated related party footnote disclosure based on facts provided by management |
| Eo,Brian Y | Manager | 15 Aug 2023 | Financial Statement Support | Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley |
| Gust,Ryan | Manager | 15 Aug 2023 | Financial Statement Support | Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley |
| Sun,Kaiyang | Senior Manager | 15 Aug 2023 | Financial Statement Support | Reviewed the cash flow statements for 2021 |
| Sun,Kaiyang | Senior Manager | 15 Aug 2023 | Financial Statement Support | Updated the cash flow statements for 2021 |
| Sun,Kaiyang | Senior Manager | 15 Aug 2023 | Financial Statement Support | Communicated and assigned financial statements related tasks for team members |
| Sun,Kaiyang | Senior Manager | 15 Aug 2023 | Financial Statement Support | Provided feedback and comments on BTC loan disclosures |
| Sun,Kaiyang | Senior Manager | 15 Aug 2023 | Financial Statement Support | Discuss open items in the footnote disclosures of the financial statements EY Attendees: K. Sun, K. Zimmer, B. Eo |
| Simpson,Rhett | Senior | 15 Aug 2023 | Financial Statement Support | Updating language for the disclosure of subbalance sheetevent events. |
| Sun,Kaiyang | Senior Manager | 15 Aug 2023 | Financial Statement Support | Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley |
| Zimmer,Kristin | Manager | 15 Aug 2023 | Financial Statement Support | Review commitments and contingencies footnote support |
| Zimmer,Kristin | Manager | 15 Aug 2023 | Financial Statement Support | Compiled open items listing for footnote completion |
| Zimmer,Kristin | Manager | 15 Aug 2023 | Financial Statement Support | Researched restatement requirements |
| Zimmer,Kristin | Manager | 15 Aug 2023 | Financial Statement Support | Prepared disclosure for USDC and Tether (USDT) |
| Zimmer,Kristin | Manager | 15 Aug 2023 | Financial Statement Support | Discuss open items in the footnote disclosures of the financial statements EY Attendees: K. Sun, K. Zimmer, B. Eo |
| Zimmer,Kristin | Manager | 15 Aug 2023 | Financial Statement Support | Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley |
| Lipschutz,Jordan | Manager | 15 Aug 2023 | Financial statement support | Prepare list of open items for Celsius regarding financial statement line items |
| Lipschutz,Jordan | Manager | 15 Aug 2023 | Financial statement support | Email correspondence with J. Fan (Celsius) regarding open financial statement line items |
| Lipschutz,Jordan | Manager | 15 Aug 2023 | Financial statement support | Coordinate with workstream leads to consolidate updates to share with Celsius |
| Chen,Justin | Senior | 15 Aug 2023 | Financial Statement Support | Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley |
| Chen,Justin | Senior | 15 Aug 2023 | Financial statement support | Derivates Footnote Creation, creating footnote within Word financial statement and populating tables with numbers. |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|----------------|-------------------|------------------|-----------------------------|--|
| Lindeman,Ryan | Senior | 15 Aug 2023 | Financial Statement Support | Amend financial statements workbook |
| Riley,Sean | Senior Manager | 15 Aug 2023 | Financial Statement Support | Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley |
| Riley,Sean | Senior Manager | 15 Aug 2023 | Financial Statement Support | Review of 2021 / 2022 financial statement disclosures, specifically: loans and related parties. |
| Riley,Sean | Senior Manager | 15 Aug 2023 | Financial Statement Support | Review of 2021 / 2022 financial statement disclosures, specifically: revenue recognition and derivatives. |
| Barda,Eli | Partner/Principal | 15 Aug 2023 | Financial statement support | Meeting to prepare internal for RSM meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: A.Mhana, A.Shimoni, E.Barda, I.Gotlieb |
| Gotlieb,Itai | Partner/Principal | 15 Aug 2023 | Financial statement support | Meeting to prepare internal for RSM meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: A.Mhana, A.Shimoni, E.Barda, I.Gotlieb |
| Shimoni,Avri | Senior Manager | 15 Aug 2023 | Financial statement support | Meeting to prepare internal for RSM meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: A.Mhana, A.Shimoni, E.Barda, I.Gotlieb |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial statement support | Updating a table in the significant accounts portion of the Word financials related to Plant, Property, and Equipment (PPE) |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial statement support | Drafted footnote 5 Concentrations update / tie out |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial statement support | Drafted footnote 6 update table |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial statement support | Update Miners Data |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial statement support | Updated Crypto currency footnote with Argo share |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial statement support | Checking footnotes to the financial statements |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial statement support | Prepaid Expense Audit Support and the 75k write off |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial statement support | Footnote 3 chapter 11 check |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial Statement Support | Discussing financial statements footnotes that need to have adjustments EY Attendees: S. Bhatti, K. Zimmer |
| Bhatti,Sobia | Senior | 16 Aug 2023 | Financial Statement Support | Discussion regarding the financial statement Excel and Clean up EY Attendees: J. Chen, S. Bhatti |
| Dishman,Carly | Manager | 16 Aug 2023 | Financial Statement Support | Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes |
| Dishman,Carly | Manager | 16 Aug 2023 | Financial Statement Support | Revise leases disclosures to include inception to date commentary on lease population (pt 2) |
| Eo,Brian Y | Manager | 16 Aug 2023 | Financial statement support | Update derivative footnote disclosure - Bitcoin put and call options |
| Eo,Brian Y | Manager | 16 Aug 2023 | Financial statement support | Update interest expense footnote disclosure |
| Hayes,Taylor | Manager | 16 Aug 2023 | Financial Statement Support | Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes |
| Steger,Adam | Senior Manager | 16 Aug 2023 | Financial Statement Support | Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley |
| Simpson,Rhett | Senior | 16 Aug 2023 | Financial Statement Support | Tying out the purchase commitments disclosed in the financial statements |
| Simpson,Rhett | Senior | 16 Aug 2023 | Financial Statement Support | Tying out the amount of deposits held by Celsius at Signature bank |
| Simpson,Rhett | Senior | 16 Aug 2023 | Financial Statement Support | Tying out the cases reviewed when disclosing contingencies and subbalance sheet events |
| Sun,Kaiyang | Senior Manager | 16 Aug 2023 | Financial Statement Support | Drafted the BTC loan adjusting journal entries for internal discussions |
| Sun,Kaiyang | Senior Manager | 16 Aug 2023 | Financial Statement Support | Amend internal comments for financial statements disclosures |
| Sun,Kaiyang | Senior Manager | 16 Aug 2023 | Financial Statement Support | Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley |
| Sun,Kaiyang | Senior Manager | 16 Aug 2023 | Financial Statement Support | Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes |
| Zimmer,Kristin | Manager | 16 Aug 2023 | Financial Statement Support | Review fair value measurements footnote |
| Zimmer,Kristin | Manager | 16 Aug 2023 | Financial Statement Support | Updated Argo pricing |
| Zimmer,Kristin | Manager | 16 Aug 2023 | Financial Statement Support | Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley |
| Zimmer,Kristin | Manager | 16 Aug 2023 | Financial Statement Support | Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes |
| Zimmer,Kristin | Manager | 16 Aug 2023 | Financial Statement Support | Discussing financial statements footnotes that need to have adjustments EY Attendees: S. Bhatti, K. Zimmer |
| Chen,Justin | Senior | 16 Aug 2023 | Financial Statement Support | Discussion regarding the financial statement Excel and Clean up EY Attendees: J. Chen, S. Bhatti |
| Chen,Justin | Senior | 16 Aug 2023 | Financial statement support | Updated and cleaned up documentation |
| Chen,Justin | Senior | 16 Aug 2023 | Financial statement support | Report of new financial statement cleaned up documentation |
| Chen,Justin | Senior | 16 Aug 2023 | Financial statement support | Communication with various team members on status of footnote |
| Lindeman,Ryan | Senior | 16 Aug 2023 | Financial Statement Support | Tying out 2021 Trial balance and financial statement footnotes to our workbooks |
| Riley,Sean | Senior Manager | 16 Aug 2023 | Financial Statement Support | Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes |
| Riley,Sean | Senior Manager | 16 Aug 2023 | Financial Statement Support | Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|----------------|-------------------|------------------|-----------------------------|--|
| Zaman,Sabina | Partner/Principal | 16 Aug 2023 | Financial statement support | Executive review of derivatives footnote disclosures |
| Shimoni,Avri | Senior Manager | 16 Aug 2023 | Financial statement support | Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit to response to RSM |
| Bhatti,Sobia | Senior | 17 Aug 2023 | Financial statement support | Footnote 5 impairment reference updates |
| Bhatti,Sobia | Senior | 17 Aug 2023 | Financial statement support | Power Purchase Derivative Clean Up |
| Bhatti,Sobia | Senior | 17 Aug 2023 | Financial statement support | Inputting Bitcoin loans and options to Derivatives notes |
| Bhatti,Sobia | Senior | 17 Aug 2023 | Financial statement support | Loan to core scientific support workbook |
| Bhatti,Sobia | Senior | 17 Aug 2023 | Financial statement support | Intercompany other payable to UK support workbook |
| Bhatti,Sobia | Senior | 17 Aug 2023 | Financial statement support | 2020 Support workbook support search |
| Eo,Brian Y | Manager | 17 Aug 2023 | Financial statement support | Review Generally Accepted Accounting Principles Checklist - part 1 |
| Eo,Brian Y | Manager | 17 Aug 2023 | Financial statement support | Review Generally Accepted Accounting Principles Checklist - part 2 |
| Eo,Brian Y | Manager | 17 Aug 2023 | Financial Statement Support | Discuss approach for drafting derivatives footnote EY Attendees: S. Bhatti, B. Eo |
| Gust,Ryan | Senior | 17 Aug 2023 | Financial statement support | Review financial statement work book and draft in word |
| Hill,Jeffrey | Partner/Principal | 17 Aug 2023 | Financial Statement Support | Meeting to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements with A. Sexton (K&E), L. Koren (Celsius), J. Block (Celsius), D. Mendes (Fahrenheit), B. Rudnick (Fahrenheit), N. Bouchard (Fahrenheit) |
| Hill,Jeffrey | Partner/Principal | 17 Aug 2023 | Financial Statement Support | Follow up call to discuss allocation of cost to mining.. EY Attendees: J. Hill, S. Zaman. Other Attendees: J. Block (Celsius) |
| Simpson,Rhett | Senior | 17 Aug 2023 | Financial Statement Support | Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the fair value measurements section |
| Simpson,Rhett | Senior | 17 Aug 2023 | Financial Statement Support | Providing commentary on the significant accounting policies footnote of the 2022 financial statements |
| Simpson,Rhett | Senior | 17 Aug 2023 | Financial Statement Support | Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the financial instruments section |
| Simpson,Rhett | Senior | 17 Aug 2023 | Financial Statement Support | Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the depreciable assets and depreciation section |
| Sun,Kaiyang | Senior Manager | 17 Aug 2023 | Financial Statement Support | Created open item tracker to track action items for financial statements disclosures |
| Sun,Kaiyang | Senior Manager | 17 Aug 2023 | Financial Statement Support | Review financial statement workbook for status updates |
| Sun,Kaiyang | Senior Manager | 17 Aug 2023 | Financial Statement Support | Provided comments to team members on the various tabs within the financial statements workbook |
| Sun,Kaiyang | Senior Manager | 17 Aug 2023 | Financial Statement Support | Organized action items and questions based on partner feedback |
| Zimmer,Kristin | Manager | 17 Aug 2023 | Financial Statement Support | Review prepaid expense workbook |
| Zimmer,Kristin | Manager | 17 Aug 2023 | Financial Statement Support | Review financial statements workbook footnote support |
| Zimmer,Kristin | Manager | 17 Aug 2023 | Financial Statement Support | Review of financial statement footnote support |
| Zimmer,Kristin | Manager | 17 Aug 2023 | Financial Statement Support | Review of financial statements with EY leadership |
| Chen,Justin | Senior | 17 Aug 2023 | Financial statement support | Updating 2022 consolidated financial statement in Excel with revised analysis, footnotes, and disclosures |
| Chen,Justin | Senior | 17 Aug 2023 | Financial statement support | Prepare of Statement of Cash Flows (SCF) for 202 |
| Lindeman,Ryan | Senior | 17 Aug 2023 | Financial Statement Support | Working on accounting disclosure checklist |
| Riley,Sean | Senior Manager | 17 Aug 2023 | Financial Statement Support | Secondary review of annual financial statement support related to intangible assets. |
| Riley,Sean | Senior Manager | 17 Aug 2023 | Financial Statement Support | Secondary review of annual financial statement support related to BTC options. |
| Riley,Sean | Senior Manager | 17 Aug 2023 | Financial Statement Support | Secondary review of annual financial support related to loans. |
| Bhatti,Sobia | Senior | 17 Aug 2023 | Financial Statement Support | Discuss approach for drafting derivatives footnote EY Attendees: S. Bhatti, B. Eo |
| Zaman,Sabina | Partner/Principal | 17 Aug 2023 | Financial Statement Support | Follow up call to discuss allocation of cost to mining.. EY Attendees: J. Hill, S. Zaman. Other Attendees: J. Block (Celsius) |
| Bhatti,Sobia | Senior | 18 Aug 2023 | Financial statement support | Prepare Items support requests |
| Eo,Brian Y | Manager | 18 Aug 2023 | Financial statement support | Review Generally Accepted Accounting Principles Checklist - part 3 |
| Eo,Brian Y | Manager | 18 Aug 2023 | Financial statement support | Generally Accepted Accounting Principles Checklist updates review |
| Eo,Brian Y | Manager | 18 Aug 2023 | Financial statement support | Review footnote disclosures |
| Gust,Ryan | Senior | 18 Aug 2023 | Financial statement support | Review financial statement work book and draft in word |
| Simpson,Rhett | Senior | 18 Aug 2023 | Financial Statement Support | Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the intangible assets section |
| Simpson,Rhett | Senior | 18 Aug 2023 | Financial Statement Support | Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the Leases section |
| Sun,Kaiyang | Senior Manager | 18 Aug 2023 | Financial Statement Support | Organized internal open questions for the financial statements workbooks |
| Sun,Kaiyang | Senior Manager | 18 Aug 2023 | Financial Statement Support | Prepared financial statements draft for client review |
| Sun,Kaiyang | Senior Manager | 18 Aug 2023 | Financial Statement Support | Organized initial client feedback and comments on FS draft |
| Sun,Kaiyang | Senior Manager | 18 Aug 2023 | Financial Statement Support | Coordinated the action items and assigned to team members based on client feedback |
| Zimmer,Kristin | Manager | 18 Aug 2023 | Financial Statement Support | Worked on Statement of Cash Flows (SCF) adjustments for 2021 |
| Zimmer,Kristin | Manager | 18 Aug 2023 | Financial Statement Support | Live review of financial statements with client |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|----------------|--------------------|------------------|-----------------------------|--|
| Zimmer,Kristin | Manager | 18 Aug 2023 | Financial Statement Support | Review prepaid expense workbook |
| Zimmer,Kristin | Manager | 18 Aug 2023 | Financial Statement Support | Review Generally Accepted Accounting Principles checklist prepaid expenses, other receivable disclosures |
| Zimmer,Kristin | Manager | 18 Aug 2023 | Financial Statement Support | Prepared timesheet |
| Chen,Justin | Senior | 18 Aug 2023 | Financial statement support | Update Leases workpaper prior to finalization |
| Chen,Justin | Senior | 18 Aug 2023 | Financial statement support | Finalize Leases workpaper |
| Chen,Justin | Senior | 18 Aug 2023 | Financial Statement Support | Checking figures from Excel financial statement to Word financial statement for accuracy |
| Chen,Justin | Senior | 18 Aug 2023 | Financial Statement Support | Drafting 2022 Statement of Cash Flows (SCF) |
| Bhatti,Sobia | Senior | 21 Aug 2023 | Financial statement support | Generally Accepted Accounting Principles Checklist New Accounting Pronouncement |
| Suarez,Ben R. | Senior Manager | 21 Aug 2023 | Financial statement support | Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin |
| Eo,Brian Y | Manager | 21 Aug 2023 | Financial statement support | Update financial statements given there were changes to debt workbook |
| Eo,Brian Y | Manager | 21 Aug 2023 | Financial statement support | Generally Accepted Accounting Principles Checklist review |
| Eo,Brian Y | Manager | 21 Aug 2023 | Financial statement support | Update financial statements with final BTC loan workpaper |
| Hayes,Taylor | Manager | 21 Aug 2023 | Financial Statement Support | Review / update to impairment related footnotes within financial statements (fixed asset) |
| Helwing,Dan S. | Partner/Principal | 21 Aug 2023 | Financial statement support | Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin |
| Kim,Sophia J. | Manager | 21 Aug 2023 | Financial statement support | Review the external status deck of 8/18 ending week with Amaya and update |
| Simpson,Rhett | Senior | 21 Aug 2023 | Financial Statement Support | Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the bankruptcy section |
| Sun,Kaiyang | Senior Manager | 21 Aug 2023 | Financial Statement Support | Review derivatives footnote disclosures |
| Sun,Kaiyang | Senior Manager | 21 Aug 2023 | Financial Statement Support | Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin |
| Sun,Kaiyang | Senior Manager | 21 Aug 2023 | Financial Statement Support | Executive review of Loan Payable and Investment Workbook - FY2021.xlsx |
| Sun,Kaiyang | Senior Manager | 21 Aug 2023 | Financial Statement Support | Executive review of Digital Assets Revenue Impairment RGL FY22.xlsx |
| Sun,Kaiyang | Senior Manager | 21 Aug 2023 | Financial Statement Support | Executive review of Digital Assets Revenue Impairment RGL FY22.xlsx |
| Zaman,Sabina | Partner/Principal | 21 Aug 2023 | Financial Statement Support | Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin |
| Zimmer,Kristin | Manager | 21 Aug 2023 | Financial Statement Support | Review 2021 statement of cash flow supporting documentation |
| Zimmer,Kristin | Manager | 21 Aug 2023 | Financial Statement Support | Addressed financial statement review comments |
| Zimmer,Kristin | Manager | 21 Aug 2023 | Financial Statement Support | Review Generally Accepted Accounting Principles checklist derivatives |
| Lindeman,Ryan | Senior | 21 Aug 2023 | Financial statement support | Working on draft of Pro Forma financial statements for Celsius transaction |
| Riley,Sean | Senior Manager | 21 Aug 2023 | Financial Statement Support | Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin |
| Horn,David | Executive Director | 21 Aug 2023 | Financial statement support | Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin |
| Zaman,Sabina | Partner/Principal | 21 Aug 2023 | Financial statement support | Executive review of derivatives footnote disclosures |
| Zaman,Sabina | Partner/Principal | 21 Aug 2023 | Financial statement support | Executive review of Construction in Progress (CIP) footnote disclosures |
| Deravin,Susan | Senior Manager | 21 Aug 2023 | Financial statement support | Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin |
| Deravin,Susan | Senior Manager | 21 Aug 2023 | Financial statement support | Assess Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements |
| Deravin,Susan | Senior Manager | 21 Aug 2023 | Financial statement support | Continue to assess Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements |
| Bhatti,Sobia | Senior | 22 Aug 2023 | Financial statement support | Balance Sheet Trial balance (TB)2022 Update |
| Bhatti,Sobia | Senior | 22 Aug 2023 | Financial statement support | Income Statement Trial balance (TB)2022 Update |
| Bhatti,Sobia | Senior | 22 Aug 2023 | Financial statement support | Balance Sheet Trial balance (TB)2021 Update |
| Bhatti,Sobia | Senior | 22 Aug 2023 | Financial statement support | Income Statement Trial balance (TB)2021 Update |
| Bhatti,Sobia | Senior | 22 Aug 2023 | Financial statement support | Checking Trial balance (TB)update amounts to footnote workbooks |
| Suarez,Ben R. | Senior Manager | 22 Aug 2023 | Financial statement support | Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim |
| Eo,Brian Y | Manager | 22 Aug 2023 | Financial statement support | Update advance payments footnote disclosure - financial statements |
| Eo,Brian Y | Manager | 22 Aug 2023 | Financial statement support | Review Generally Accepted Accounting Principles Checklist - bankruptcy |
| Gust,Ryan | Senior | 22 Aug 2023 | Financial statement support | Review financial statement work book footnotes |
| Hayes,Taylor | Manager | 22 Aug 2023 | Financial Statement Support | Review of cryptocurrencies rollforward footnote and related tie-outs |
| Hayes,Taylor | Manager | 22 Aug 2023 | Financial Statement Support | Researching discrepancies within the Statement of Cashflows (SCF) prepared by EY |
| Helwing,Dan S. | Partner/Principal | 22 Aug 2023 | Financial statement support | Meeting to discuss debt extinguishment accounting and presentation in the predecessor financial statements. EY attendees: Dan Helwing, Sabina Zaman, Susan Wheeler, Alex Soares, Kaiyang Sun |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|---------------------|--------------------|------------------|-----------------------------|--|
| Holliday,Lindsay R. | Executive Director | 22 Aug 2023 | Financial statement support | Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements |
| Kim,Sophia J. | Manager | 22 Aug 2023 | Financial Statement Support | Executive review of draft Celsius advanced payments reconciliation 2020 |
| Kim,Sophia J. | Manager | 22 Aug 2023 | Financial Statement Support | Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim |
| Kim,Sophia J. | Manager | 22 Aug 2023 | Financial statement support | Identify the mis reconciliation and update the financial models for the fees |
| Quinn,Michael J | Executive Director | 22 Aug 2023 | Financial statement support | Executive review of hosting and prepaid hosting workpapaer |
| Simpson,Rhett | Senior | 22 Aug 2023 | Financial Statement Support | Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the bankruptcy section |
| Simpson,Rhett | Senior | 22 Aug 2023 | Financial Statement Support | Comparing 2022 footnote language for bankruptcy to peers |
| Sun,Kaiyang | Senior Manager | 22 Aug 2023 | Financial Statement Support | Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim |
| Sun,Kaiyang | Senior Manager | 22 Aug 2023 | Financial Statement Support | Provided comments on Prepaid expenses schedules |
| Sun,Kaiyang | Senior Manager | 22 Aug 2023 | Financial Statement Support | Reviewed financial statement workbook documentation |
| Sun,Kaiyang | Senior Manager | 22 Aug 2023 | Financial Statement Support | Provided email status updates to engagement partner |
| Zimmer,Kristin | Manager | 22 Aug 2023 | Financial Statement Support | Call regarding Statement of Cash Flows (SCF) 2021 . EY Attendees: K. Zimmer, J. Chen |
| Zimmer,Kristin | Manager | 22 Aug 2023 | Financial Statement Support | Review footnote 9 support and tied out numbers to underlying schedules |
| Zimmer,Kristin | Manager | 22 Aug 2023 | Financial Statement Support | Review Generally Accepted Accounting Principles checklist Sub events |
| Gray,Amaya | Staff | 22 Aug 2023 | Financial Statement Support | Executive review of 3.13aDraft - 119001 Due from Related Parties - |
| Gray,Amaya | Staff | 22 Aug 2023 | Financial Statement Support | Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim |
| Chen,Justin | Senior | 22 Aug 2023 | Financial Statement Support | Call regarding Statement of Cash Flows (SCF) 2021 . EY Attendees: K. Zimmer, J. Chen |
| Lindeman,Ryan | Senior | 22 Aug 2023 | Financial statement support | Working on draft of Pro Forma financial statements for Celsius transaction |
| Zaman,Sabina | Partner/Principal | 22 Aug 2023 | Financial statement support | Executive review of financial statement workbook documentation |
| Bhatti,Sobia | Senior | 23 Aug 2023 | Financial statement support | Balancing the balance sheet and Income Statement (IS) Face |
| Bhatti,Sobia | Senior | 23 Aug 2023 | Financial statement support | Review of retained earnings calculations |
| Bhatti,Sobia | Senior | 23 Aug 2023 | Financial statement support | Crypto currency footnote update |
| Bhatti,Sobia | Senior | 23 Aug 2023 | Financial statement support | New Set Balance Sheet Trial Balance (TB) 2022 Update |
| Bhatti,Sobia | Senior | 23 Aug 2023 | Financial statement support | New Set Income Statement Trial balance (TB)2022 Update |
| Bhatti,Sobia | Senior | 23 Aug 2023 | Financial statement support | New Set Balance Sheet Trial balance (TB)2021 Update |
| Bhatti,Sobia | Senior | 23 Aug 2023 | Financial statement support | New Set Income Statement Trial balance (TB)2021 Update |
| Bhatti,Sobia | Senior | 23 Aug 2023 | Financial statement support | New Set Checking Trial balance (TB)update amounts to footnote workbooks |
| Eo,Brian Y | Manager | 23 Aug 2023 | Financial statement support | Address comments from subject matter professionals regarding footnotes and disclosures |
| Eo,Brian Y | Manager | 23 Aug 2023 | Financial statement support | Draft the event leading up to bankruptcy to be disclosed in footnote disclosure based on comments received from subject matter advisors |
| Eo,Brian Y | Manager | 23 Aug 2023 | Financial statement support | Review of the difference between the intercompany loan and related party loan |
| Eo,Brian Y | Manager | 23 Aug 2023 | Financial statement support | Review of Disclosure statement |
| Holliday,Lindsay R. | Executive Director | 23 Aug 2023 | Financial statement support | Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements |
| Kim,Sophia J. | Manager | 23 Aug 2023 | Financial statement support | Review the Financial summary slide and update |
| Quinn,Michael J | Executive Director | 23 Aug 2023 | Financial statement support | Executive review of cash reconciliation workpapaer |
| Quinn,Michael J | Executive Director | 23 Aug 2023 | Financial statement support | Executive review of accrued expenses workpaper |
| Simpson,Rhett | Senior | 23 Aug 2023 | Financial Statement Support | Addressing subject matter expert comments on the commitments and contingencies footnote of the 2022 financial statements |
| Simpson,Rhett | Senior | 23 Aug 2023 | Financial Statement Support | Addressing subject matter expert comments on the bankruptcy footnote of the 2022 financial statements |
| Simpson,Rhett | Senior | 23 Aug 2023 | Financial Statement Support | Addressing subject matter expert comments on the organization footnote of the 2022 financial statements |
| Simpson,Rhett | Senior | 23 Aug 2023 | Financial Statement Support | Addressing subject matter expert comments on the Liquidity and Ability to Continue as a Going Concern footnote of the 2022 financial statements |
| Sun,Kaiyang | Senior Manager | 23 Aug 2023 | Financial Statement Support | Organized workpapers and deliverables for SMA review |
| Sun,Kaiyang | Senior Manager | 23 Aug 2023 | Financial Statement Support | Researched the Capital in Progress related workbook for disclosure purposes |
| Sun,Kaiyang | Senior Manager | 23 Aug 2023 | Financial Statement Support | Researched the fixed asset related workbook for disclosure purposes |
| Zimmer,Kristin | Manager | 23 Aug 2023 | Financial Statement Support | Review statement of cash flow support for 2021 |
| Zimmer,Kristin | Manager | 23 Aug 2023 | Financial Statement Support | Review leases footnote support tie out to financials |
| Zimmer,Kristin | Manager | 23 Aug 2023 | Financial Statement Support | Review Generally Accepted Accounting Principles checklist fair value measurement |
| Chen,Justin | Senior | 23 Aug 2023 | Financial Statement Support | 2020 SCF investigating amounts paid in BTC vs Cash |
| Lindeman,Ryan | Senior | 23 Aug 2023 | Financial statement support | Working on draft of Pro Forma financial statements for Celsius transaction |
| Lindeman,Ryan | Senior | 23 Aug 2023 | Financial statement support | Tying out changed numbers for new GL |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|---------------------|--------------------|------------------|-----------------------------|---|
| Shimoni,Avri | Senior Manager | 23 Aug 2023 | Financial statement support | Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit to response to RSM |
| Bhatti,Sobia | Senior | 24 Aug 2023 | Financial statement support | Reconcile retained earnings within 2021 financial statements |
| Bhatti,Sobia | Senior | 24 Aug 2023 | Financial statement support | Generally Accepted Accounting Principles Balance Sheet New Pronouncements Relevant or not |
| Eo,Brian Y | Manager | 24 Aug 2023 | Financial statement support | Address comments from subject matter advisors (SMAs) |
| Kim,Sophia J. | Manager | 24 Aug 2023 | Financial statement support | Updated the logics for the financials to incorporate |
| Simpson,Rhett | Senior | 24 Aug 2023 | Financial Statement Support | Updating language in the segment reporting section of the 2022 financial statements |
| Sun,Kaiyang | Senior Manager | 24 Aug 2023 | Financial Statement Support | Created tracker for bankruptcy disclosure checklist |
| Sun,Kaiyang | Senior Manager | 24 Aug 2023 | Financial Statement Support | Organized comments and action items for Accounting Standards Codification 852 related disclosure requirements |
| Sun,Kaiyang | Senior Manager | 24 Aug 2023 | Financial Statement Support | Reviewed bankruptcy guidance and peer financial statements to updated financial statements |
| Zimmer,Kristin | Manager | 24 Aug 2023 | Financial Statement Support | Review trial balances financial statement workbook |
| Zimmer,Kristin | Manager | 24 Aug 2023 | Financial Statement Support | Review Generally Accepted Accounting Principles checklist disposal of assets |
| Chen,Justin | Senior | 24 Aug 2023 | Financial Statement Support | Review references of FN 4 to reflect new changes to financial statement |
| Chen,Justin | Senior | 24 Aug 2023 | Financial Statement Support | 2020 SCF investigating amounts paid in BTC vs Cash |
| Lindeman,Ryan | Senior | 24 Aug 2023 | Financial statement support | Tying out changed numbers for new GL |
| Zaman,Sabina | Partner/Principal | 24 Aug 2023 | Financial statement support | Executive review of bankruptcy guidance and peer financial statements to updated financial statements |
| Shimoni,Avri | Senior Manager | 24 Aug 2023 | Financial statement support | Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit to response to RSM |
| Bhatti,Sobia | Senior | 25 Aug 2023 | Financial statement support | Reconciling the trial balances and closing out remaining items with S. Bhatti, K. Zimmer (EY) |
| Eo,Brian Y | Manager | 25 Aug 2023 | Financial statement support | Embedded derivative footnote update |
| Eo,Brian Y | Manager | 25 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin |
| Holliday,Lindsay R. | Executive Director | 25 Aug 2023 | Financial statement support | Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements |
| Kim,Sophia J. | Manager | 25 Aug 2023 | Financial statement support | Validate the financial model for the fees |
| Kim,Sophia J. | Manager | 25 Aug 2023 | Financial statement support | Draft external status deck with A. Gray |
| Simpson,Rhett | Senior | 25 Aug 2023 | Financial Statement Support | Updating the fair value footnote and associated support of the 2022 financial statements |
| Simpson,Rhett | Senior | 25 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin |
| Sun,Kaiyang | Senior Manager | 25 Aug 2023 | Financial Statement Support | To discuss ASC 852 related disclosure requirements EY Attendees: K. Sun, S. Deravin |
| Sun,Kaiyang | Senior Manager | 25 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin |
| Sun,Kaiyang | Senior Manager | 25 Aug 2023 | Financial Statement Support | Coordinated the action items from meeting with subject matter advisors (SMAs) on certain bankruptcy related disclosures |
| Sun,Kaiyang | Senior Manager | 25 Aug 2023 | Financial Statement Support | Reviewed updated trial balance for updated cash flow statements |
| Sun,Kaiyang | Senior Manager | 25 Aug 2023 | Financial Statement Support | Reviewed updated trial balance for balance sheets |
| Sun,Kaiyang | Senior Manager | 25 Aug 2023 | Financial Statement Support | Reviewed the analysis of liability subject to compromise |
| Zaman,Sabina | Partner/Principal | 25 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin |
| Zimmer,Kristin | Manager | 25 Aug 2023 | Financial Statement Support | Reconciling the trial balances and closing out remaining items with S. Bhatti, K. Zimmer (EY) |
| Zimmer,Kristin | Manager | 25 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin |
| Zimmer,Kristin | Manager | 25 Aug 2023 | Financial Statement Support | Populated updated Trial balance (TB)numbers |
| Zimmer,Kristin | Manager | 25 Aug 2023 | Financial Statement Support | Prepared footnote 5 cryptocurrency numbers based on updated TB |
| Zimmer,Kristin | Manager | 25 Aug 2023 | Financial Statement Support | Prepared footnote 7 equipment numbers based on updated TB |
| Gray,Amaya | Staff | 25 Aug 2023 | Financial statement support | Update external status report deck |
| Lindeman,Ryan | Senior | 25 Aug 2023 | Financial statement support | Building out cash flow statement for 2021 & 2022 |
| Riley,Sean | Senior Manager | 25 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin |
| Zaman,Sabina | Partner/Principal | 25 Aug 2023 | Financial statement support | Executive review of the analysis of liability subject to compromise |
| Deravin,Susan | Senior Manager | 25 Aug 2023 | Financial statement support | To discuss Accounting Standards Codification (ASC) 852 related disclosure requirements EY Attendees: K. Sun, S. Deravin |
| Deravin,Susan | Senior Manager | 25 Aug 2023 | Financial statement support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin |
| Eo,Brian Y | Manager | 28 Aug 2023 | Financial statement support | Peer analysis on embedded derivative presentation |
| Eo,Brian Y | Manager | 28 Aug 2023 | Financial statement support | Embedded derivative footnote update |
| Eo,Brian Y | Manager | 28 Aug 2023 | Financial statement support | Fair value measurement footnote update |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|---------------------|--------------------|------------------|-----------------------------|---|
| Eo,Brian Y | Manager | 28 Aug 2023 | Financial statement support | Disclosure checklist questions |
| Hayes,Taylor | Manager | 28 Aug 2023 | Financial Statement Support | Updates to Power Purchase Agreement (PPA) footnote - researching utility company disclosures |
| Hayes,Taylor | Manager | 28 Aug 2023 | Financial Statement Support | Updates to Fair Value (FV) footnote for Power Purchase Agreement (PPA) disclosures |
| Holliday,Lindsay R. | Executive Director | 28 Aug 2023 | Financial statement support | Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements |
| Horn,David | Executive Director | 28 Aug 2023 | Financial statement support | Email, research and response regarding going concern per Accounting Standards Codification (ASC) 205. |
| Quinn,Michael J | Executive Director | 28 Aug 2023 | Financial statement support | Executive review of loan interest reconciliation workbook |
| Quinn,Michael J | Executive Director | 28 Aug 2023 | Financial statement support | Executive review of BTC loan workbook |
| Quinn,Michael J | Executive Director | 28 Aug 2023 | Financial statement support | Executive review of Fixed asset reconciliation |
| Quinn,Michael J | Executive Director | 28 Aug 2023 | Financial statement support | Executive review of Payroll reconciliation |
| Quinn,Michael J | Executive Director | 28 Aug 2023 | Financial statement support | Executive review of Prepaid expenses |
| Sun,Kaiyang | Senior Manager | 28 Aug 2023 | Financial Statement Support | Reviewed comments related to reorganization items for 2022 financial statements |
| Sun,Kaiyang | Senior Manager | 28 Aug 2023 | Financial Statement Support | Updated related party debt treatment presentation based on research |
| Zimmer,Kristin | Manager | 28 Aug 2023 | Financial Statement Support | Review support for balance sheet |
| Zimmer,Kristin | Manager | 28 Aug 2023 | Financial Statement Support | Review support for income statement |
| Zimmer,Kristin | Manager | 28 Aug 2023 | Financial Statement Support | Review support for statement of changes in equity |
| Lindeman,Ryan | Senior | 28 Aug 2023 | Financial statement support | Working on cash flow statement/ financial statement workbook |
| Zaman,Sabina | Partner/Principal | 28 Aug 2023 | Financial statement support | Executive review of comments related to reorganization items for 2022 financial statements |
| Gust,Ryan | Senior | 29 Aug 2023 | Financial statement support | Roll forward the excel work book from year end to interim |
| Gust,Ryan | Senior | 29 Aug 2023 | Financial statement support | Review financial statement footnotes and presentation |
| Gust,Ryan | Senior | 29 Aug 2023 | Financial statement support | Review the year end Generally Accepted Accounting Principles checklist |
| Hayes,Taylor | Manager | 29 Aug 2023 | Financial Statement Support | Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer |
| Helwing,Dan S. | Partner/Principal | 29 Aug 2023 | Financial statement support | Discussion on debt extinguishment of intercompany loan |
| Nguyen,Kenny | Senior | 29 Aug 2023 | Financial Statement Support | Meeting to discuss financial statement disclosures EY Attendees: K. Nguyen, S. Deravin |
| Nguyen,Kenny | Senior | 29 Aug 2023 | Financial statement support | Review bankruptcy dockets and disclosure statements to update financial statement disclosures |
| Suarez,Ben R. | Senior Manager | 29 Aug 2023 | Financial statement support | Accounting Standards Codification (ASC) 805 memo review and writing |
| Simpson,Rhett | Senior | 29 Aug 2023 | Financial Statement Support | Research of periods to be included in SEC Form 10 registration statement |
| Simpson,Rhett | Senior | 29 Aug 2023 | Financial Statement Support | Research of SEC Form 10 registration statement examples and associated accounting guidance |
| Sun,Kaiyang | Senior Manager | 29 Aug 2023 | Financial Statement Support | Worked through issues with statements of cash flow for 2021 |
| Sun,Kaiyang | Senior Manager | 29 Aug 2023 | Financial Statement Support | Worked through issues with statements of cash flow for 2022 |
| Sun,Kaiyang | Senior Manager | 29 Aug 2023 | Financial Statement Support | Reviewed updated Capital in Progress footnote disclosures |
| Sun,Kaiyang | Senior Manager | 29 Aug 2023 | Financial Statement Support | Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer |
| Zimmer,Kristin | Manager | 29 Aug 2023 | Financial Statement Support | Review support for footnote 2 disclosure |
| Zimmer,Kristin | Manager | 29 Aug 2023 | Financial Statement Support | Review support for equipment footnote with updated trial balance |
| Gray,Amaya | Staff | 29 Aug 2023 | Financial statement support | Initial draft of status report deck for leadership review prior to J. Block (Celsius) review |
| Chen,Justin | Senior | 29 Aug 2023 | Financial statement support | Setting up 2023 Interim Testing Financial WP |
| Chen,Justin | Senior | 29 Aug 2023 | Financial statement support | Update formulas and tickmarks for 6/30/23 financial statement workpaper |
| Lindeman,Ryan | Senior | 29 Aug 2023 | Financial statement support | Updating pro forma financial statements |
| Lindeman,Ryan | Senior | 29 Aug 2023 | Financial statement support | Working on cash flow statement/ financial statement workbook |
| Riley,Sean | Senior Manager | 29 Aug 2023 | Financial Statement Support | Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer |
| Quinn,Michael J | Executive Director | 29 Aug 2023 | Financial statement support | Executive review of draft of other payables reconciliation workpaper |
| Quinn,Michael J | Executive Director | 29 Aug 2023 | Financial statement support | Executive review of draft of Celsius advanced payments reconciliation 2021 |
| Quinn,Michael J | Executive Director | 29 Aug 2023 | Financial statement support | Executive review of draft Celsius advanced payments reconciliation 2020 |
| Quinn,Michael J | Executive Director | 29 Aug 2023 | Financial statement support | Executive review of 3.13a Draft - 119001 Due from Related Parties - |
| Quinn,Michael J | Executive Director | 29 Aug 2023 | Financial statement support | Executive review of 3.13b Draft - 119005 Due from Related Parties - |
| Quinn,Michael J | Executive Director | 29 Aug 2023 | Financial statement support | Executive review of 3.13c Draft - 219001 Due from Related Parties - |
| Lindeman,Ryan | Senior | 29 Aug 2023 | Financial statement support | Responding to review comments related to pro forma financial statements |
| Zaman,Sabina | Partner/Principal | 29 Aug 2023 | Financial statement support | Executive review of updated Construction in Progress (CIP) footnote disclosures |
| Zimmer,Kristin | Manager | 29 Aug 2023 | Financial Statement Support | Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer |
| Deravin,Susan | Senior Manager | 29 Aug 2023 | Financial statement support | Meeting to discuss financial statement disclosures EY Attendees: K. Nguyen, S. Deravin |
| Deravin,Susan | Senior Manager | 29 Aug 2023 | Financial statement support | Assessment of going concern considerations for Celsius during bankruptcy |
| Eo,Brian Y | Manager | 30 Aug 2023 | Financial Statement Support | Quick overview of Celsius financial disclosures and walk through comments addressed. EY Attendees: B. Eo, K. Nguyen |
| Eo,Brian Y | Manager | 30 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin |
| Eo,Brian Y | Manager | 30 Aug 2023 | Financial statement support | Address comments on bankruptcy footnote disclosure received from subject matter advisors |
| Gust,Ryan | Senior | 30 Aug 2023 | Financial statement support | Continue to review and finalize the financial statement workbook rollforward for interim 2023 |
| Gust,Ryan | Senior | 30 Aug 2023 | Financial statement support | Tie out 2020 trial balance to audit workpapers |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|--|
| Gust,Ryan | Senior | 30 Aug 2023 | Financial statement support | Tie out 2021 trial balance to audit workpapers |
| Hill,Jeffrey | Partner/Principal | 30 Aug 2023 | Financial Statement Support | Meeting to discuss tax and accounting impact of intercompany debt transactions EY Attendees: J. Hill, E. Harvey, S. Riley |
| Nguyen,Kenny | Senior | 30 Aug 2023 | Financial statement support | Review bankruptcy dockets and disclosure statements to update financial statement disclosures |
| Nguyen,Kenny | Senior | 30 Aug 2023 | Financial Statement Support | Quick overview of Celsius financial disclosures and walk through comments addressed. EY Attendees: B. Eo, K. Nguyen |
| Suarez,Ben R. | Senior Manager | 30 Aug 2023 | Financial statement support | Review of Accounting Standards Codification (ASC) 805 accounting |
| Simpson,Rhett | Senior | 30 Aug 2023 | Financial Statement Support | Updating the 2022 financial statements language and support for the disposal of mining rigs |
| Simpson,Rhett | Senior | 30 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin |
| Sun,Kaiyang | Senior Manager | 30 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin |
| Sun,Kaiyang | Senior Manager | 30 Aug 2023 | Financial Statement Support | Researched service fee breakdowns and the related accounting treatment |
| Sun,Kaiyang | Senior Manager | 30 Aug 2023 | Financial Statement Support | Planned engagement activities for 2023 interim financial statements |
| Zaman,Sabina | Partner/Principal | 30 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin |
| Zimmer,Kristin | Manager | 30 Aug 2023 | Financial Statement Support | Review differences found in statement of cash flow |
| Zimmer,Kristin | Manager | 30 Aug 2023 | Financial Statement Support | Prepared statement of cash flow for 2022 with supporting evidence |
| Zimmer,Kristin | Manager | 30 Aug 2023 | Financial Statement Support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin |
| Lipschutz,Jordan | Manager | 30 Aug 2023 | Financial statement support | Review leadership status deck including client financial analysis, workstream updates and status, and key risks / issues |
| Lindeman,Ryan | Senior | 30 Aug 2023 | Financial statement support | Building out Pro forma financials |
| Riley,Sean | Senior Manager | 30 Aug 2023 | Financial Statement Support | Meeting to discuss tax and accounting impact of intercompany debt transactions EY Attendees: J. Hill, E. Harvey, S. Riley |
| Quinn,Michael J | Executive Director | 30 Aug 2023 | Financial statement support | Executive review of 3.13d Draft - 210002 Due from Related Parties - |
| Quinn,Michael J | Executive Director | 30 Aug 2023 | Financial statement support | Executive review of 3.13e Draft - 210003 Due from Related Parties - |
| Quinn,Michael J | Executive Director | 30 Aug 2023 | Financial statement support | Executive review of 3.13f Draft - 210004 Due from Related Parties - |
| Quinn,Michael J | Executive Director | 30 Aug 2023 | Financial statement support | Executive review of 3.13g Draft - 210006 Due from Related Parties - |
| Deravin,Susan | Senior Manager | 30 Aug 2023 | Financial statement support | Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin |
| Deravin,Susan | Senior Manager | 30 Aug 2023 | Financial statement support | Review of updated financial statement footnotes for Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements |
| Beattie,Steve | Partner/Principal | 31 Aug 2023 | Financial Statement Support | Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Eo,Brian Y | Manager | 31 Aug 2023 | Financial statement support | Celsius financial statements Review |
| Eo,Brian Y | Manager | 31 Aug 2023 | Financial statement support | Power purchase agreement footnote update |
| Eo,Brian Y | Manager | 31 Aug 2023 | Financial Statement Support | Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun |
| Gust,Ryan | Senior | 31 Aug 2023 | Financial statement support | Tie out 2022 trial balance to audit workpapers |
| Gust,Ryan | Senior | 31 Aug 2023 | Financial statement support | Begin to rollforward financial statement word document |
| Gust,Ryan | Senior | 31 Aug 2023 | Financial statement support | Review interim lease footnote and lease footnote requirements |
| Gust,Ryan | Senior | 31 Aug 2023 | Financial statement support | Review fair value measurement footnote and requirements |
| Hill,Jeffrey | Partner/Principal | 31 Aug 2023 | Financial Statement Support | Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Simpson,Rhett | Senior | 31 Aug 2023 | Financial Statement Support | Updating 2022 financial statements language and support for the disposal of mining rigs |
| Simpson,Rhett | Senior | 31 Aug 2023 | Financial Statement Support | Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the Impairment or Disposal of Long-Lived Assets — Long-Lived Assets Classified as Held for Sale or Disposed of |
| Simpson,Rhett | Senior | 31 Aug 2023 | Financial Statement Support | Updating references in the 2022 financial statements and Generally Accepted Accounting Principles checklist |
| Sun,Kaiyang | Senior Manager | 31 Aug 2023 | Financial Statement Support | Prepared status update to client on overall financial statements |
| Sun,Kaiyang | Senior Manager | 31 Aug 2023 | Financial Statement Support | Organized open items for various financial statements areas |
| Sun,Kaiyang | Senior Manager | 31 Aug 2023 | Financial Statement Support | Coordinated action items per review of financial statements by engagement partner |
| Sun,Kaiyang | Senior Manager | 31 Aug 2023 | Financial Statement Support | Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun |
| Zaman,Sabina | Partner/Principal | 31 Aug 2023 | Financial Statement Support | Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|---|
| Zaman,Sabina | Partner/Principal | 31 Aug 2023 | Financial Statement Support | Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun |
| Zimmer,Kristin | Manager | 31 Aug 2023 | Financial Statement Support | Review of new accounting pronouncement checklist |
| Zimmer,Kristin | Manager | 31 Aug 2023 | Financial Statement Support | Review statement of cash flow differences for 2022 |
| Chen,Justin | Senior | 31 Aug 2023 | Financial Statement Support | Researching and listing out all external professional entities charges |
| Chen,Justin | Senior | 31 Aug 2023 | Financial Statement Support | Review of 2022 Word financial statement for footnote callouts |
| Chen,Justin | Senior | 31 Aug 2023 | Financial Statement Support | Update 2022 Word financial statement for footnote callouts |
| Chen,Justin | Senior | 31 Aug 2023 | Financial Statement Support | Financial statement set up for 6/30/23 |
| Lindeman,Ryan | Senior | 31 Aug 2023 | Financial statement support | Working on internal review of financial statement |
| Lindeman,Ryan | Senior | 31 Aug 2023 | Financial statement support | Working on Pro Forma review comments |
| Zimmer,Kristin | Manager | 31 Aug 2023 | Financial Statement Support | Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun |
| Lindeman,Ryan | Senior | 31 Aug 2023 | Financial Statement Support | Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun |
| Harvey,Elizabeth | Partner/Principal | 31 Aug 2023 | Financial Statement Support | Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Gray,Amaya | Staff | 31 Aug 2023 | Financial Statement Support | Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Riley,Sean | Senior Manager | 31 Aug 2023 | Financial Statement Support | Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Gray,Amaya | Staff | 01 Sep 2023 | Financial Statement Support | Meeting to review financial update prior to providing to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman |
| Zaman,Sabina | Partner/Principal | 01 Sep 2023 | Financial Statement Support | Meeting to review financial update prior to providing to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman |
| Eo,Brian Y | Manager | 05 Sep 2023 | Financial statement support | Update fair value measurement footnote disclosure |
| Eo,Brian Y | Manager | 05 Sep 2023 | Financial statement support | Update Interim General Accounting Accepted Principals (GAAP) Checklist |
| Gust,Ryan | Manager | 05 Sep 2023 | Financial statement support | Review the Year End Generally Accepted Accounting Principles checklist for completeness |
| Gust,Ryan | Manager | 05 Sep 2023 | Financial statement support | Review the Interim Financial Statements and Financial Statements workbook rollforward looking at accuracy |
| Lindeman,Ryan | Senior | 05 Sep 2023 | Financial statement support | Income statement mapping for Pro Forma |
| Lindeman,Ryan | Senior | 05 Sep 2023 | Financial statement support | Update 2022 income statement data for pro forma |
| Simpson,Rhett | Senior | 05 Sep 2023 | Financial statement support | Review of commentary surrounding the fair value footnote of the 2022 financial statements. |
| Sun,Kaiyang | Senior Manager | 05 Sep 2023 | Financial Statement Support | Review adjustments to net income for 2021 cash flows |
| Sun,Kaiyang | Senior Manager | 05 Sep 2023 | Financial Statement Support | Review changes in operating assets and liabilities for 2021 cash flows |
| Sun,Kaiyang | Senior Manager | 05 Sep 2023 | Financial Statement Support | Review Celsius Mining leases footnote |
| Zaman,Sabina | Partner/Principal | 05 Sep 2023 | Financial Statement Support | Executive review leases footnote |
| Deravin,Susan | Senior Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn |
| Eo,Brian Y | Manager | 06 Sep 2023 | Financial statement support | Review mothership power purchase agreement |
| Eo,Brian Y | Manager | 06 Sep 2023 | Financial statement support | Update Bitcoin options footnote |
| Eo,Brian Y | Manager | 06 Sep 2023 | Financial statement support | Financial statement disclosure review |
| Eo,Brian Y | Manager | 06 Sep 2023 | Financial statement support | Update mothership power purchase agreement |
| Gray,Amaya | Staff | 06 Sep 2023 | Financial Statement Support | Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius) |
| Gust,Ryan | Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss interim financial statements and Management Discussion and Analysis (MD&A) EY Attendees: R. Gust, K. Sun |
| Gust,Ryan | Manager | 06 Sep 2023 | Financial statement support | Finalize rollforward for the Interim Financial Statements word document |
| Gust,Ryan | Manager | 06 Sep 2023 | Financial statement support | Finalize rollforward for the Interim Financial Statements workbook |
| Hayes,Taylor | Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius) |
| Hill,Jeffrey | Partner/Principal | 06 Sep 2023 | Financial Statement Support | Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius) |
| Horn,David | Executive Director | 06 Sep 2023 | Financial Statement Support | Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn |
| Lindeman,Ryan | Senior | 06 Sep 2023 | Financial statement support | Update 2022 Financial Statements |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|----------------|-------------------|------------------|-----------------------------|---|
| Mhana,Anas | Manager | 06 Sep 2023 | Financial statement support | Meeting to coordinate Haines Watts and EY Israel regarding audit items and details for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts) |
| Riley,Sean | Senior Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius) |
| Shimoni,Avri | Senior Manager | 06 Sep 2023 | Financial statement support | Meeting to coordinate Haines Watts and EY Israel regarding audit items and details for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts) |
| Simpson,Rhett | Senior | 06 Sep 2023 | Financial Statement Support | Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn |
| Simpson,Rhett | Senior | 06 Sep 2023 | Financial statement support | Provide commentary surrounding the pro forma financial statement shell. |
| Simpson,Rhett | Senior | 06 Sep 2023 | Financial statement support | Research accounting guidance surrounding the dates to be included in the pro forma financial statements |
| Steger,Adam | Senior Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius) |
| Suarez,Ben R. | Senior Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius) |
| Sun,Kaiyang | Senior Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius) |
| Sun,Kaiyang | Senior Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn |
| Sun,Kaiyang | Senior Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss interim financial statements and Management Discussion and Analysis (MD&A) EY Attendees: R. Gust, K. Sun |
| Sun,Kaiyang | Senior Manager | 06 Sep 2023 | Financial Statement Support | Review non-cash financing and investing activities |
| Sun,Kaiyang | Senior Manager | 06 Sep 2023 | Financial Statement Support | Review adjustments to net income for 2021 cash flows |
| Zaman,Sabina | Partner/Principal | 06 Sep 2023 | Financial Statement Support | Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius) |
| Zimmer,Kristin | Manager | 06 Sep 2023 | Financial Statement Support | Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn |
| Zimmer,Kristin | Manager | 06 Sep 2023 | Financial Statement Support | Review subsequent event and contingency footnote for additions |
| Barda,Eli | Partner/Principal | 07 Sep 2023 | Financial Statement Support | Preparation regarding the materials and explanations we were asked to provide Haines Watts in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni. |
| Beattie,Steve | Partner/Principal | 07 Sep 2023 | Financial statement support | Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Chen,Justin | Senior | 07 Sep 2023 | Financial statement support | Draft Management Discussion and Analysis (MD&A) Word file |
| Eo,Brian Y | Manager | 07 Sep 2023 | Financial statement support | Financial statement disclosure update |
| Eo,Brian Y | Manager | 07 Sep 2023 | Financial statement support | Update General Accounting Accepted Principals Checklist |
| Gray,Amaya | Staff | 07 Sep 2023 | Financial Statement Support | Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Gray,Amaya | Staff | 07 Sep 2023 | Financial statement support | Draft external status deck for executive review prior to discussion with J. Block (Celsius) |
| Gray,Amaya | Staff | 07 Sep 2023 | Financial statement support | Communicate with team members regarding updates to internal status deck |
| Gust,Ryan | Manager | 07 Sep 2023 | Financial statement support | Review interim Generally Accepted Accounting Principles checklist for the financial statements |
| Gust,Ryan | Manager | 07 Sep 2023 | Financial statement support | Continue to review the interim Generally Accepted Accounting Principles checklist |
| Gust,Ryan | Manager | 07 Sep 2023 | Financial statement support | Review year end financial statements for items still applicable in the interim and narrow down footnotes for the period |
| Hayes,Taylor | Manager | 07 Sep 2023 | Financial Statement Support | Update statement of cash flows in FY22 for advance payments |
| Hayes,Taylor | Manager | 07 Sep 2023 | Financial Statement Support | Update statement of cash flows for cryptocurrency transactions in FY21 |
| Hill,Jeffrey | Partner/Principal | 07 Sep 2023 | Financial Statement Support | Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Lindeman,Ryan | Senior | 07 Sep 2023 | Financial statement support | Tie out footnote data to Financial Statements |
| Lindeman,Ryan | Senior | 07 Sep 2023 | Financial statement support | Tie out footnote data to Financial Statements continued |
| Mhana,Anas | Manager | 07 Sep 2023 | Financial statement support | Discussion internally after the meeting Haines Watts , EY Attendees : E.Barda, A.shimoni, A.Mhana |
| Nguyen,Kenny | Senior | 07 Sep 2023 | Financial statement support | Review updates to 2022 financial statement |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|-----------------------------|---|
| Riley,Sean | Senior Manager | 07 Sep 2023 | Financial Statement Support | Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Riley,Sean | Senior Manager | 07 Sep 2023 | Financial Statement Support | Secondary review of FY23 draft disclosure for revenue share agreement (executed in February 2023). |
| Riley,Sean | Senior Manager | 07 Sep 2023 | Financial Statement Support | Secondary review of FY23 draft disclosure for revenue share agreement (executed in May 2023). |
| Riley,Sean | Senior Manager | 07 Sep 2023 | Financial Statement Support | Secondary review of FY23 draft disclosure for revenue share agreement (executed in August 2023). |
| Riley,Sean | Senior Manager | 07 Sep 2023 | Financial Statement Support | Secondary review of FY23 draft disclosure for revenue share agreement (executed in April 2023). |
| Shimoni,Avri | Senior Manager | 07 Sep 2023 | Financial statement support | Discussion internally after the meeting Haines Watts , EY Attendees : E.Barda, A.shimoni, A.Mhana |
| Sun,Kaiyang | Senior Manager | 07 Sep 2023 | Financial Statement Support | Review changes in operating assets and liabilities for 2022 cash flows |
| Sun,Kaiyang | Senior Manager | 07 Sep 2023 | Financial Statement Support | Review cash flows from investing activities for 2022 cash flows |
| Yoo,Patrick | Senior | 07 Sep 2023 | Financial statement support | Prepare Fiscal Year 23 draft disclosure for revenue share agreement - Global X |
| Yoo,Patrick | Senior | 07 Sep 2023 | Financial statement support | Prepare Fiscal Year 23 draft disclosure for revenue share agreement - EZ Blockchain |
| Yoo,Patrick | Senior | 07 Sep 2023 | Financial statement support | Prepare FY23 draft disclosure for revenue share agreement - US Bitcoin |
| Yoo,Patrick | Senior | 07 Sep 2023 | Financial statement support | Prepare FY23 draft disclosure for revenue share agreement - Montana OP |
| Zaman,Sabina | Partner/Principal | 07 Sep 2023 | Financial Statement Support | Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie |
| Zimmer,Kristin | Manager | 07 Sep 2023 | Financial Statement Support | Review of generally accepted accounting principals checklist for year end financial statement disclosures |
| Zimmer,Kristin | Manager | 07 Sep 2023 | Financial Statement Support | Review of 2020 statement of cash flows |
| Zimmer,Kristin | Manager | 07 Sep 2023 | Financial Statement Support | Prepare adjustments required to reconcile net income to operating activities 2021 cash flows |
| Chen,Justin | Senior | 08 Sep 2023 | Financial statement support | Update interim Management Discussion and Analysis (MD&A) with correct trial balance numbers |
| Chen,Justin | Senior | 08 Sep 2023 | Financial statement support | Review all cross references AA.1 references and Excel workpapers to the appropriate supporting work papers |
| EO,Brian Y | Manager | 08 Sep 2023 | Financial statement support | Update financial statement disclosure |
| Gray,Amaya | Staff | 08 Sep 2023 | Financial Statement Support | Update external deck prior to executive review for presentation to J. Block (Celsius) |
| Hayes,Taylor | Manager | 08 Sep 2023 | Financial Statement Support | Update statement of cash flows for cryptocurrency transactions in FY22 |
| Hayes,Taylor | Manager | 08 Sep 2023 | Financial Statement Support | Update statement of cash flows in FY21 for advance payments |
| Lindeman,Ryan | Senior | 08 Sep 2023 | Financial statement support | Update 2022 Financial Statements |
| Lindeman,Ryan | Senior | 08 Sep 2023 | Financial statement support | Recreate financial statement tables for proper formatting and presentation to more closely match previous Financial Statements as requested |
| MacIntosh,Paul | Partner/Principal | 08 Sep 2023 | Financial Statement Support | Executive review of investing activities for 2021 cash flows statement. |
| MacIntosh,Paul | Partner/Principal | 08 Sep 2023 | Financial Statement Support | Executive review of changes in operating assets and liabilities for 2021 cash flow statement. |
| Quinn,Michael J | Executive Director | 08 Sep 2023 | Financial statement support | Executive review of 3.02g Draft - Celsius - Fixed Assets Impairment Summary |
| Quinn,Michael J | Executive Director | 08 Sep 2023 | Financial statement support | Executive review of 3.06b Draft - Other Receivables Workpaper - FY 2020 |
| Quinn,Michael J | Executive Director | 08 Sep 2023 | Financial statement support | Executive review of 3.11 Draft - Celsius Advance Payments Reconciliation - FY 2022 |
| Quinn,Michael J | Executive Director | 08 Sep 2023 | Financial statement support | Executive review of draft financial statements inclusive of analyses, footnotes, and disclosures |
| Riley,Sean | Senior Manager | 08 Sep 2023 | Financial Statement Support | Secondary review of investing activities for 2021 cash flows statement. |
| Riley,Sean | Senior Manager | 08 Sep 2023 | Financial Statement Support | Secondary review of changes in operating assets and liabilities for 2021 cash flow statement. |
| Sun,Kaiyang | Senior Manager | 08 Sep 2023 | Financial Statement Support | Review cash flows from investing activities for 2021 cash flows |
| Sun,Kaiyang | Senior Manager | 08 Sep 2023 | Financial Statement Support | Review trial balance and financial statement line item mapping |
| Sun,Kaiyang | Senior Manager | 08 Sep 2023 | Financial Statement Support | Research interim financial statements disclosure requirements |
| Sun,Kaiyang | Senior Manager | 08 Sep 2023 | Financial Statement Support | Perform Management Discussion and Analysis (MD&A) disclosure setup |
| Zaman,Sabina | Partner/Principal | 08 Sep 2023 | Financial Statement Support | Executive review of Management Discussion and Analysis (MD&A) disclosure draft |
| Zimmer,Kristin | Manager | 08 Sep 2023 | Financial Statement Support | Prepare changes in operating assets and liabilities for 2021 cash flows |
| Zimmer,Kristin | Manager | 08 Sep 2023 | Financial Statement Support | Prepare investing activities for 2021 cash flows |
| Zimmer,Kristin | Manager | 08 Sep 2023 | Financial Statement Support | Prepare financing activities for 2021 cash flows |
| Lindeman,Ryan | Senior | 09 Sep 2023 | Financial statement support | Adjust financial statement tables |
| Lindeman,Ryan | Senior | 10 Sep 2023 | Financial statement support | Continue to adjust financial statement tables |
| Sun,Kaiyang | Senior Manager | 10 Sep 2023 | Financial Statement Support | Review financial statements comments provided by engagement partner |
| Zaman,Sabina | Partner/Principal | 10 Sep 2023 | Financial Statement Support | Executive review of year end 2022 financial statements |
| Zaman,Sabina | Partner/Principal | 10 Sep 2023 | Financial Statement Support | Executive review of year end 2021 financial statements |
| Zaman,Sabina | Partner/Principal | 10 Sep 2023 | Financial Statement Support | Executive review of year end 2020 financial statements |
| Zimmer,Kristin | Manager | 10 Sep 2023 | Financial Statement Support | Respond to Celsius Mining financial statement comments from executives |
| Zimmer,Kristin | Manager | 10 Sep 2023 | Financial Statement Support | Reconciling year-end balance sheet, income statement, statement of cash flows, and statement of changes in equity |
| Chen,Justin | Senior | 11 Sep 2023 | Financial statement support | Tie out presentation and footnote of financial statements for interim Word document |
| EO,Brian Y | Manager | 11 Sep 2023 | Financial statement support | Address partners comments on year-end financial statements |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|---|
| Eo,Brian Y | Manager | 11 Sep 2023 | Financial statement support | Update footnote disclosure for each of the financial statement line items associated with liabilities subject to compromise |
| Eo,Brian Y | Manager | 11 Sep 2023 | Financial statement support | Update presentation in the face of the Financial Statements |
| Eo,Brian Y | Manager | 11 Sep 2023 | Financial statement support | Draft interim financial statement - derivative |
| Eo,Brian Y | Manager | 11 Sep 2023 | Financial statement support | Draft interim financial statement - fair value measurement |
| Eo,Brian Y | Manager | 11 Sep 2023 | Financial statement support | Draft interim financial statement - related party |
| Gust,Ryan | Manager | 11 Sep 2023 | Financial statement support | Prepare interim financial statements and financial statement workbook |
| Gust,Ryan | Manager | 11 Sep 2023 | Financial statement support | Continue to prepare interim financial statements and financial statement workbook |
| Gust,Ryan | Manager | 11 Sep 2023 | Financial statement support | Review interim Generally Accepted Accounting Principles checklist and update for applicable items |
| Lindeman,Ryan | Senior | 11 Sep 2023 | Financial statement support | Respond to review comments on the financial statement formatting |
| Lindeman,Ryan | Senior | 11 Sep 2023 | Financial statement support | Adjust tables/ formatting on 2022 financial statements |
| Lipschutz,Jordan | Manager | 11 Sep 2023 | Financial statement support | Email correspondence to P. Hendricks (Celsius) regarding meeting logistics / details for project status calls |
| Lipschutz,Jordan | Manager | 11 Sep 2023 | Financial statement support | Updating project financials and reviewing budget to actuals - Day 1 |
| MacIntosh,Paul | Partner/Principal | 11 Sep 2023 | Financial Statement Support | Executive review of 2021 cash flow adjustments. |
| MacIntosh,Paul | Partner/Principal | 11 Sep 2023 | Financial Statement Support | Executive review of 2021 and 2022 financial statements |
| Mhana,Anas | Manager | 11 Sep 2023 | Financial statement support | Review of the 2021 financial statements |
| Mhana,Anas | Manager | 11 Sep 2023 | Financial statement support | Review revisiting audit working papers the conclusion in preparation for discussion with Haines Watt |
| Quinn,Michael J | Executive Director | 11 Sep 2023 | Financial statement support | Financial statement workbook review |
| Riley,Sean | Senior Manager | 11 Sep 2023 | Financial Statement Support | Secondary review of GAAP checklist for 2021 cash flows. |
| Riley,Sean | Senior Manager | 11 Sep 2023 | Financial Statement Support | Secondary review of 2021 cash flow adjustments. |
| Riley,Sean | Senior Manager | 11 Sep 2023 | Financial Statement Support | Secondary review of 2021 and 2022 financial statement executive comments. |
| Simpson,Rhett | Senior | 11 Sep 2023 | Financial statement support | Update the presentation throughout the 2022 financial statements |
| Simpson,Rhett | Senior | 11 Sep 2023 | Financial statement support | Address partner comments over the 2022 financial statements |
| Simpson,Rhett | Senior | 11 Sep 2023 | Financial statement support | Update the commitments and contingencies and subsequent events footnotes of the interim financial statements |
| Sun,Kaiyang | Senior Manager | 11 Sep 2023 | Financial Statement Support | Address internal comments on financial statements from engagement partner |
| Sun,Kaiyang | Senior Manager | 11 Sep 2023 | Financial Statement Support | Address internal comments on financial statements from service quality partner |
| Sun,Kaiyang | Senior Manager | 11 Sep 2023 | Financial Statement Support | Update presentation in preparation for discussion around Celsius Mining financial statements |
| Zimmer,Kristin | Manager | 11 Sep 2023 | Financial Statement Support | Prepare supplemental schedule for 2021 cash flows |
| Zimmer,Kristin | Manager | 11 Sep 2023 | Financial Statement Support | Review generally accepted accounting principals checklist for 2021 statement of cash flow disclosures |
| Zimmer,Kristin | Manager | 11 Sep 2023 | Financial Statement Support | Work through differences identified in 2021 cash flows |
| Chen,Justin | Senior | 12 Sep 2023 | Financial Statement Support | Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust |
| Chen,Simon | Senior Manager | 12 Sep 2023 | Financial statement support | Assist in preparing adjustments required to reconcile net income to operating activities for 2022 cash flows |
| Eo,Brian Y | Manager | 12 Sep 2023 | Financial Statement Support | Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust |
| Eo,Brian Y | Manager | 12 Sep 2023 | Financial statement support | Continue to draft interim financial statement - related party |
| Gray,Amaya | Staff | 12 Sep 2023 | Financial statement support | Draft internal status deck for executive review |
| Gray,Amaya | Staff | 12 Sep 2023 | Financial statement support | Review draft of internal status deck |
| Gray,Amaya | Staff | 12 Sep 2023 | Financial statement support | Update internal status deck based on J. Lipschutz review |
| Gust,Ryan | Manager | 12 Sep 2023 | Financial Statement Support | Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust |
| Gust,Ryan | Manager | 12 Sep 2023 | Financial statement support | Continue to prepare the interim financial statements |
| Gust,Ryan | Manager | 12 Sep 2023 | Financial statement support | Review interim Generally Accepted Accounting Principles checklist and update for applicable items |
| Lindeman,Ryan | Senior | 12 Sep 2023 | Financial statement support | Format 2022 financial statements |
| Lipschutz,Jordan | Manager | 12 Sep 2023 | Financial statement support | Email correspondence regarding status / progress on key project milestones and deliverables |
| Lipschutz,Jordan | Manager | 12 Sep 2023 | Financial statement support | Review project status deck for client. |
| Lipschutz,Jordan | Manager | 12 Sep 2023 | Financial statement support | Reviewing leadership update deck, including key risks / issues and project status - Day 1 |
| MacIntosh,Paul | Partner/Principal | 12 Sep 2023 | Financial Statement Support | Executive review of operating assets and liabilities for 2022 cash flows. |
| MacIntosh,Paul | Partner/Principal | 12 Sep 2023 | Financial Statement Support | Executive review of adjustments related to reconcile net income to operating activities for 2022 cash flows. |
| MacIntosh,Paul | Partner/Principal | 12 Sep 2023 | Financial Statement Support | Executive review of cryptocurrency footnote and associated support workbook. |
| Riley,Sean | Senior Manager | 12 Sep 2023 | Financial Statement Support | Secondary review of operating assets and liabilities for 2022 cash flows. |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|---|
| Riley,Sean | Senior Manager | 12 Sep 2023 | Financial Statement Support | Secondary review of adjustments related to reconcile net income to operating activities for 2022 cash flows. |
| Riley,Sean | Senior Manager | 12 Sep 2023 | Financial Statement Support | Secondary review of cryptocurrency footnote and associated support workbook. |
| Shimoni,Avri | Senior Manager | 12 Sep 2023 | Financial statement support | Continue to review revisit audit working papers the conclusion in preparation for discussion with Haines Watt |
| Simpson,Rhett | Senior | 12 Sep 2023 | Financial Statement Support | Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust |
| Simpson,Rhett | Senior | 12 Sep 2023 | Financial statement support | Update the commitments and contingencies and subsequent events supporting files of the interim financial statements |
| Simpson,Rhett | Senior | 12 Sep 2023 | Financial statement support | Update the organization and liquidity footnotes of the interim financial statements |
| Simpson,Rhett | Senior | 12 Sep 2023 | Financial statement support | Compilation of the underlying interim financial statements spreadsheet. |
| Sun,Kaiyang | Senior Manager | 12 Sep 2023 | Financial Statement Support | Update the income taxes footnote disclosures |
| Sun,Kaiyang | Senior Manager | 12 Sep 2023 | Financial Statement Support | Updates to various sections of the Chapter 11 filing footnote based on review of consolidated analysis from the team |
| Sun,Kaiyang | Senior Manager | 12 Sep 2023 | Financial Statement Support | Update underlying supporting documents for 2021 advance payment for statements of cash flow |
| Sun,Kaiyang | Senior Manager | 12 Sep 2023 | Financial Statement Support | Update underlying supporting documents for fixed assets for 2021 cash flow support |
| Sun,Kaiyang | Senior Manager | 12 Sep 2023 | Financial Statement Support | Update underlying supporting documents for crypto payment for 2021 cash flow support |
| Zaman,Sabina | Partner/Principal | 12 Sep 2023 | Financial Statement Support | Executive review of the income taxes footnote disclosures |
| Zaman,Sabina | Partner/Principal | 12 Sep 2023 | Financial Statement Support | Executive review of Chapter 11 filing footnote |
| Zimmer,Kristin | Manager | 12 Sep 2023 | Financial Statement Support | Prepare adjustments required to reconcile net income to operating activities for 2022 cash flows |
| Zimmer,Kristin | Manager | 12 Sep 2023 | Financial Statement Support | Prepare changes in operating assets and liabilities for 2022 cash flows |
| Zimmer,Kristin | Manager | 12 Sep 2023 | Financial Statement Support | Update crypto footnote tie out in financial statement support workbook |
| Barda,Eli | Partner/Principal | 13 Sep 2023 | Financial Statement Support | Continuation of preparation regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni. |
| Chen,Justin | Senior | 13 Sep 2023 | Financial Statement Support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Chen,Justin | Senior | 13 Sep 2023 | Financial statement support | Pulling US Bitcoin Corp Management Discussion and Analysis (MD&A) and Celsius Financial Statements as examples |
| Chen,Simon | Senior Manager | 13 Sep 2023 | Financial statement support | Assist in preparing financing activities for 2022 cash flows |
| Eo,Brian Y | Manager | 13 Sep 2023 | Financial statement support | Draft interim financial statement - Chapter 11 |
| Eo,Brian Y | Manager | 13 Sep 2023 | Financial statement support | Interim financial statement reporting period analysis |
| Gray,Amaya | Staff | 13 Sep 2023 | Financial statement support | Draft internal financials deck for executive review |
| Gray,Amaya | Staff | 13 Sep 2023 | Financial statement support | Update internal financials deck for status report based on executive review |
| Gray,Amaya | Staff | 13 Sep 2023 | Financial statement support | Review updated internal financials deck for status report |
| Gray,Amaya | Staff | 13 Sep 2023 | Financial statement support | Review client fees incurred to-date and overall financials |
| Gray,Amaya | Staff | 13 Sep 2023 | Financial statement support | Update client fees incurred to-date and overall financials |
| Gust,Ryan | Manager | 13 Sep 2023 | Financial Statement Support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Gust,Ryan | Manager | 13 Sep 2023 | Financial statement support | Walkthrough 2021 investments in cash flows |
| Hayes,Taylor | Manager | 13 Sep 2023 | Financial Statement Support | Review fixed assets / crypto footnotes for FY23 quarterly disclosures |
| Horn,David | Executive Director | 13 Sep 2023 | Financial statement support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Kryva,Anastasiya | Senior | 13 Sep 2023 | Financial Statement Support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Lin,Caleb | Senior Manager | 13 Sep 2023 | Financial statement support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Lindeman,Ryan | Senior | 13 Sep 2023 | Financial statement support | Continue to format financial statement tables |
| Lindeman,Ryan | Senior | 13 Sep 2023 | Financial statement support | Include cash flow statement to 2022 financial statements |
| Lipschutz,Jordan | Manager | 13 Sep 2023 | Financial statement support | Continue to make updates to the project financials and reviewing budget to actuals - Day 2 |
| Lipschutz,Jordan | Manager | 13 Sep 2023 | Financial statement support | Review project status deck for client - Day 2 |
| Lipschutz,Jordan | Manager | 13 Sep 2023 | Financial statement support | Review leadership update deck, including key risks / issues and project status - Day 2 |
| Mhana,Anas | Manager | 13 Sep 2023 | Financial Statement Support | Continuation of preparation regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni. |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|-------------------|------------------|-----------------------------|---|
| Riley,Sean | Senior Manager | 13 Sep 2023 | Financial Statement Support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Shimoni,Avri | Senior Manager | 13 Sep 2023 | Financial Statement Support | Continuation of preparation regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni. |
| Simpson,Rhett | Senior | 13 Sep 2023 | Financial statement support | Updating the balance sheet, income statement and statement of equity for the interim financial statements |
| Simpson,Rhett | Senior | 13 Sep 2023 | Financial statement support | Update out the contingencies and subsequent events sections of the interim Generally Accepted Accounting Principles (GAAP) checklist. |
| Simpson,Rhett | Senior | 13 Sep 2023 | Financial statement support | Research the periods to be presented in the footnotes of the financial statements and other required disclosures |
| Suarez,Ben R. | Senior Manager | 13 Sep 2023 | Financial Statement Support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Sun,Kaiyang | Senior Manager | 13 Sep 2023 | Financial Statement Support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Sun,Kaiyang | Senior Manager | 13 Sep 2023 | Financial Statement Support | Identify and resolved breaks for cash flow statement related to related party loans 2021 |
| Sun,Kaiyang | Senior Manager | 13 Sep 2023 | Financial Statement Support | Identify and resolve breaks for cash flow statement related to related party loans 2022 |
| Sun,Kaiyang | Senior Manager | 13 Sep 2023 | Financial Statement Support | Identify and resolve breaks for cash flow statement related to income taxes |
| Toh,Yvonne | Manager | 13 Sep 2023 | Financial Statement Support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Zaman,Sabina | Partner/Principal | 13 Sep 2023 | Financial Statement Support | High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh |
| Zimmer,Kristin | Manager | 13 Sep 2023 | Financial Statement Support | Prepare investing activities for 2022 cash flows |
| Zimmer,Kristin | Manager | 13 Sep 2023 | Financial Statement Support | Prepare financing activities for 2022 cash flows |
| Zimmer,Kristin | Manager | 13 Sep 2023 | Financial Statement Support | Update equipment footnote tie out in financial statement support workbook |
| Beattie,Steve | Partner/Principal | 14 Sep 2023 | Financial statement support | Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill |
| Chen,Justin | Senior | 14 Sep 2023 | Financial statement support | Draft Management Discussion and Analysis (MD&A) 2022 year end within word financial statements document |
| Corwin,Eric J. | Senior Manager | 14 Sep 2023 | Financial Statement Support | Meeting to discuss Celsius Management Discussion and Analysis (MD&A) drafting EY Attendees: E. Corwin, A. Lampert, R. Gust |
| Eo,Brian Y | Manager | 14 Sep 2023 | Financial statement support | Review 363 sales agreement analysis |
| Eo,Brian Y | Manager | 14 Sep 2023 | Financial statement support | Review year-end financial statement |
| Gray,Amaya | Staff | 14 Sep 2023 | Financial Statement Support | Draft external status deck for secondary review prior to presentation to J. Block (Celsius) based on updates from team members |
| Gray,Amaya | Staff | 14 Sep 2023 | Financial Statement Support | Update bi weekly financials to provide J. Block (Celsius) based on feedback from internal reviews |
| Gray,Amaya | Staff | 14 Sep 2023 | Financial Statement Support | Draft bi weekly financials deck in preparation for financials discussion with J. Block (Celsius) subject to internal review |
| Gray,Amaya | Staff | 14 Sep 2023 | Financial Statement Support | Update financials deck for J. Block (Celsius) review |
| Gray,Amaya | Staff | 14 Sep 2023 | Financial statement support | Update financials deck for internal view prior to client review |
| Gray,Amaya | Staff | 14 Sep 2023 | Financial Statement Support | Compile team updates to external deck for J. Block (Celsius) review |
| Gray,Amaya | Staff | 14 Sep 2023 | Financial Statement Support | Update external status report deck for J. Block (Celsius) review |
| Gray,Amaya | Staff | 14 Sep 2023 | Financial Statement Support | Review updates to external status report deck for J. Block (Celsius) review |
| Gust,Ryan | Manager | 14 Sep 2023 | Financial Statement Support | Meeting to discuss Celsius Management Discussion and Analysis (MD&A) drafting EY Attendees: E. Corwin, A. Lampert, R. Gust |
| Hayes,Taylor | Manager | 14 Sep 2023 | Financial Statement Support | Finalize statement of cash flows for FY22 / 21 |
| Hill,Jeffrey | Partner/Principal | 14 Sep 2023 | Financial statement support | Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill |
| Lampert,Abery L. | Staff | 14 Sep 2023 | Financial Statement Support | Meeting to discuss Celsius Management Discussion and Analysis (MD&A) drafting EY Attendees: E. Corwin, A. Lampert, R. Gust |
| Lindeman,Ryan | Senior | 14 Sep 2023 | Financial statement support | Continue to update 2022 financial statements |
| Lindeman,Ryan | Senior | 14 Sep 2023 | Financial statement support | Update 2022 cash flow statement and tax footnotes |
| Lipschutz,Jordan | Manager | 14 Sep 2023 | Financial statement support | Review first biweekly financials update of September deck that is shared with J. Block (Celsius) - Day 1 |
| Lipschutz,Jordan | Manager | 14 Sep 2023 | Financial statement support | Update financials update deck that is shared with J. Block (Celsius) on a biweekly basis |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|--|
| Mhana,Anas | Manager | 14 Sep 2023 | Financial statement support | Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill |
| Riley,Sean | Senior Manager | 14 Sep 2023 | Financial Statement Support | Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill |
| Simpson,Rhett | Senior | 14 Sep 2023 | Financial statement support | Foot and cross foot all tables in the 2022 financial statements |
| Simpson,Rhett | Senior | 14 Sep 2023 | Financial statement support | Review underlying support and leaving comments in the 2022 financial statements and due to related parties footnotes |
| Simpson,Rhett | Senior | 14 Sep 2023 | Financial statement support | Review the underlying excel workbook for accuracy and conciseness for the 2022 financial statements |
| Simpson,Rhett | Senior | 14 Sep 2023 | Financial statement support | Research guidance for the thresholds needed for an asset to be broken into its own financial statement line item and disclosure |
| Sun,Kaiyang | Senior Manager | 14 Sep 2023 | Financial Statement Support | Identify and resolve breaks for cash flow statement related to advance payment transfers |
| Sun,Kaiyang | Senior Manager | 14 Sep 2023 | Financial Statement Support | Identify and resolve breaks for cash flow statement related to fixed asset impairment |
| Sun,Kaiyang | Senior Manager | 14 Sep 2023 | Financial Statement Support | Update financial statements presentation based on updated Trial Balance |
| Sun,Kaiyang | Senior Manager | 14 Sep 2023 | Financial Statement Support | Update financial statements footnote disclosures based on updated Trial Balance |
| Zimmer,Kristin | Manager | 14 Sep 2023 | Financial Statement Support | Prepare supplemental schedule for 2022 cash flows |
| Zimmer,Kristin | Manager | 14 Sep 2023 | Financial Statement Support | Review updates to tax numbers in financial statement support workbook |
| Zimmer,Kristin | Manager | 14 Sep 2023 | Financial Statement Support | Review updates tax numbers in financial statements |
| Shimoni,Avri | Senior Manager | 14 Sep 2023 | Financial statement support | Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill |
| Chen,Justin | Senior | 15 Sep 2023 | Financial statement support | Update Management Discussion and Analysis (MD&A) final year end, including updates to trial balance numbers |
| Chen,Justin | Senior | 15 Sep 2023 | Financial statement support | Adjustments to the Management Discussion and Analysis (MD&A) Interim, including updates to the trial balance numbers |
| Eo,Brian Y | Manager | 15 Sep 2023 | Financial statement support | Update interim financial statement |
| Gray,Amaya | Staff | 15 Sep 2023 | Financial Statement Support | Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley |
| Gray,Amaya | Staff | 15 Sep 2023 | Financial Statement Support | Update external deck for update to J. Block (Celsius) around engagement |
| Gray,Amaya | Staff | 15 Sep 2023 | Financial statement support | Review feedback around external deck |
| Gust,Ryan | Manager | 15 Sep 2023 | Financial statement support | Review audit sample support |
| Gust,Ryan | Manager | 15 Sep 2023 | Financial statement support | Prepare audit sample support |
| Lampert,Abery L. | Staff | 15 Sep 2023 | Financial Statement Support | Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley |
| Lipschutz,Jordan | Manager | 15 Sep 2023 | Financial Statement Support | Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley |
| Lipschutz,Jordan | Manager | 15 Sep 2023 | Financial statement support | Continue to review financials update deck that is shared with J. Block (Celsius) - Day 2 |
| Lipschutz,Jordan | Manager | 15 Sep 2023 | Financial statement support | Update first bi weekly financials update deck of September that is shared with J. Block (Celsius) on a biweekly basis |
| Lipschutz,Jordan | Manager | 15 Sep 2023 | Financial statement support | Email correspondence with J. Block (Celsius) regarding financials update deck |
| MacIntosh,Paul | Partner/Principal | 15 Sep 2023 | Financial Statement Support | Executive review of supplemental schedule for 2022 cash flow statement. |
| MacIntosh,Paul | Partner/Principal | 15 Sep 2023 | Financial Statement Support | Executive review of financial activities for 2022 cash flow statement. |
| MacIntosh,Paul | Partner/Principal | 15 Sep 2023 | Financial Statement Support | Executive review of investing activities for 2022 cash flows statement. |
| Quinn,Michael J | Executive Director | 15 Sep 2023 | Financial statement support | Executive review of 3.15 IPO costs |
| Quinn,Michael J | Executive Director | 15 Sep 2023 | Financial statement support | Executive review of 3.16 Draft FY22 vs FY21 |
| Quinn,Michael J | Executive Director | 15 Sep 2023 | Financial statement support | Executive review of 3.16a Draft Q422 vs Q322 |
| Quinn,Michael J | Executive Director | 15 Sep 2023 | Financial statement support | Executive review of 3.16b Draft Celsius Materiality |
| Quinn,Michael J | Executive Director | 15 Sep 2023 | Financial statement support | Executive review of 3.17 Energy block purchase |
| Quinn,Michael J | Executive Director | 15 Sep 2023 | Financial statement support | Executive review of 4.03 MEESA memo |
| Quinn,Michael J | Executive Director | 15 Sep 2023 | Financial statement support | Executive review of 4.02 Celsius Constallation |
| Riley,Sean | Senior Manager | 15 Sep 2023 | Financial Statement Support | Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley |
| Riley,Sean | Senior Manager | 15 Sep 2023 | Financial Statement Support | Secondary review of supplemental schedule for 2022 cash flow statement. |
| Riley,Sean | Senior Manager | 15 Sep 2023 | Financial Statement Support | Secondary review of financial activities for 2022 cash flow statement. |
| Riley,Sean | Senior Manager | 15 Sep 2023 | Financial Statement Support | Secondary review of investing activities for 2022 cash flows statement. |
| Simpson,Rhett | Senior | 15 Sep 2023 | Financial statement support | Update the 2022 financial statements and 2023 interim financial statements for the tentative Core Scientific settlement |
| Simpson,Rhett | Senior | 15 Sep 2023 | Financial statement support | Research guidance for loss contingencies disclosure requirements |
| Simpson,Rhett | Senior | 15 Sep 2023 | Financial statement support | Review the underlying excel workbook for accuracy and conciseness for the 2023 interim financial statements |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|-----------------------------|--|
| Sun,Kaiyang | Senior Manager | 15 Sep 2023 | Financial Statement Support | Update supporting documentation for fixed assets within the financial statements workbook |
| Sun,Kaiyang | Senior Manager | 15 Sep 2023 | Financial Statement Support | Update supporting documentation for cash flow within the financial statements workbook |
| Eo,Brian Y | Manager | 18 Sep 2023 | Financial statement support | Update interim financial statement disclosures |
| Eo,Brian Y | Manager | 18 Sep 2023 | Financial statement support | Review interim General Accounting Accepted Principals checklist |
| Gray,Amaya | Staff | 18 Sep 2023 | Financial statement support | Review client fees incurred to-date and overall financials for the current week |
| Gray,Amaya | Staff | 18 Sep 2023 | Financial statement support | Update client fees incurred to-date and overall financials report for biweekly update to provide to J. Block (Celsius) |
| Gust,Ryan | Manager | 18 Sep 2023 | Financial statement support | Review status of Interim Financial Statements and flux analysis |
| Lindeman,Ryan | Senior | 18 Sep 2023 | Financial statement support | Complete flux analysis for 2021 vs 2022 financial statements |
| MacIntosh,Paul | Partner/Principal | 18 Sep 2023 | Financial statement support | Executive review of financial statement mapping in 2022 workbook. |
| MacIntosh,Paul | Partner/Principal | 18 Sep 2023 | Financial statement support | Executive review of 2021 and 2022 financial statement footnote support - loans. |
| MacIntosh,Paul | Partner/Principal | 18 Sep 2023 | Financial statement support | Executive review of 2021 and 2022 financial statement footnote support - leases. |
| MacIntosh,Paul | Partner/Principal | 18 Sep 2023 | Financial statement support | Executive review of 2021 and 2022 financial statement footnote support - liabilities subject to compromise. |
| Quinn,Michael J | Executive Director | 18 Sep 2023 | Financial statement support | Executive review of argo profit sharing rec |
| Quinn,Michael J | Executive Director | 18 Sep 2023 | Financial statement support | Executive review of 4.05 Long lived asset impairment memo |
| Riley,Sean | Senior Manager | 18 Sep 2023 | Financial statement support | Secondary review of financial statement mapping in 2022 workbook. |
| Riley,Sean | Senior Manager | 18 Sep 2023 | Financial statement support | Secondary review of 2021 and 2022 financial statement footnote support - loans. |
| Riley,Sean | Senior Manager | 18 Sep 2023 | Financial statement support | Secondary review of 2021 and 2022 financial statement footnote support - leases. |
| Riley,Sean | Senior Manager | 18 Sep 2023 | Financial statement support | Secondary review of 2021 and 2022 financial statement footnote support - liabilities subject to compromise. |
| Simpson,Rhett | Senior | 18 Sep 2023 | Financial statement support | Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the presentation and accounting changes sections |
| Simpson,Rhett | Senior | 18 Sep 2023 | Financial statement support | Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the consolidation, fair value measurement and securities sections |
| Zimmer,Kristin | Manager | 18 Sep 2023 | Financial Statement Support | Review financial statement mapping tabs in 2022 financial statement support workbook |
| Zimmer,Kristin | Manager | 18 Sep 2023 | Financial Statement Support | Review financial statement footnote tabs in 2022 financial statement support workbook |
| Gray,Amaya | Staff | 19 Sep 2023 | Financial statement support | Update client fees incurred to-date and overall financials through 9/15 for weekly updates to executive leadership as well as preparation for J. Block (Celsius) review |
| Gray,Amaya | Staff | 19 Sep 2023 | Financial statement support | Draft internal status report deck around updates and timeline of project for executive review |
| Horn,David | Executive Director | 19 Sep 2023 | Financial Statement Support | Meeting to discuss Management Discussions and Analysis (MD&A) requirements EY Attendees: R. Gust, D. Horn, S. Riley |
| Lindeman,Ryan | Senior | 19 Sep 2023 | Financial statement support | Adjust management discussion and analysis for 2022 |
| Lindeman,Ryan | Senior | 19 Sep 2023 | Financial statement support | Update adjustments to management discussion and analysis for 2022 |
| Lindeman,Ryan | Senior | 19 Sep 2023 | Financial statement support | Complete flux analysis for 2020 vs 2021 financial statements |
| Lindeman,Ryan | Senior | 19 Sep 2023 | Financial statement support | Adjust financial statements workbook 2022 |
| MacIntosh,Paul | Partner/Principal | 19 Sep 2023 | Financial Statement Support | Executive review of 2021 cash flows tie out support. |
| MacIntosh,Paul | Partner/Principal | 19 Sep 2023 | Financial Statement Support | Executive review of 2022 cash flows tie out support. |
| MacIntosh,Paul | Partner/Principal | 19 Sep 2023 | Financial Statement Support | Executive review of cash flow statement updates based on external audit comments. |
| MacIntosh,Paul | Partner/Principal | 19 Sep 2023 | Financial Statement Support | Executive review of 2021 and 2022 financial statement updates based on external audit comments. |
| Mhana,Anas | Manager | 19 Sep 2023 | Financial Statement Support | Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: A.Mhana, A.Shimoni. |
| Riley,Sean | Senior Manager | 19 Sep 2023 | Financial Statement Support | Meeting to discuss MD&A requirements EY Attendees: R. Gust, D. Horn, S. Riley |
| Riley,Sean | Senior Manager | 19 Sep 2023 | Financial Statement Support | Secondary review of 2021 cash flows tie out support. |
| Riley,Sean | Senior Manager | 19 Sep 2023 | Financial Statement Support | Secondary review of 2022 cash flows tie out support. |
| Riley,Sean | Senior Manager | 19 Sep 2023 | Financial Statement Support | Secondary review of cash flow statement updates based on external audit comments. |
| Riley,Sean | Senior Manager | 19 Sep 2023 | Financial Statement Support | Secondary review of 2021 and 2022 financial statement updates based on external audit comments. |
| Shimoni,Avri | Senior Manager | 19 Sep 2023 | Financial Statement Support | Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide HW in relation with the 2021 audit. EY Attendees: A.Mhana, A.Shimoni. |
| Simpson,Rhett | Senior | 19 Sep 2023 | Financial statement support | Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the financial instruments and financial receivables sections |
| Simpson,Rhett | Senior | 19 Sep 2023 | Financial statement support | Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the crypto-asset, off-balance sheet credit exposure and going concern sections |
| Simpson,Rhett | Senior | 19 Sep 2023 | Financial statement support | Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the leases and revenue sections |
| Zaman,Sabina | Partner/Principal | 19 Sep 2023 | Financial Statement Support | Executive review of 2021 and 2022 financial statement updates based on external audit comments. |
| Zimmer,Kristin | Manager | 19 Sep 2023 | Financial Statement Support | Prepare 2022 statement of cash flows tie out |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|-------------------|------------------|-----------------------------|---|
| Zimmer,Kristin | Manager | 19 Sep 2023 | Financial Statement Support | Prepare 2021 statement of cash flows tie out |
| Barda,Eli | Partner/Principal | 20 Sep 2023 | Financial Statement Support | Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni. |
| Eo,Brian Y | Manager | 20 Sep 2023 | Financial statement support | Address comments in interim financial statement document |
| Gotlieb,Itai | Partner/Principal | 20 Sep 2023 | Financial Statement Support | Discussions internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni, I.Gotlib |
| Gray,Amaya | Staff | 20 Sep 2023 | Financial Statement Support | Draft external status report deck for executive review prior to discussion with J. Block (Celsius) |
| Gust,Ryan | Manager | 20 Sep 2023 | Financial statement support | Review the 2023 Interim financial statements |
| Lindeman,Ryan | Senior | 20 Sep 2023 | Financial statement support | Adjust management discussion and analysis for 2021 |
| Shimoni,Avri | Senior Manager | 20 Sep 2023 | Financial Statement Support | Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni. |
| Shimoni,Avri | Senior Manager | 20 Sep 2023 | Financial Statement Support | Discussions internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni, I.Gotlib |
| Simpson,Rhett | Senior | 20 Sep 2023 | Financial statement support | Update the interim financial statement underlying support for the latest Q2 2023 trial balance |
| Simpson,Rhett | Senior | 20 Sep 2023 | Financial statement support | Update the interim financial statements underlying support for the latest Q1 2023 trial balance |
| Simpson,Rhett | Senior | 20 Sep 2023 | Financial statement support | Update the interim financial statements underlying support for the latest Q4 2022 trial balance |
| Simpson,Rhett | Senior | 20 Sep 2023 | Financial Statement Support | Continue to update the interim financial statement underlying support for the latest Q2 2023 trial balance |
| Simpson,Rhett | Senior | 20 Sep 2023 | Financial statement support | Update the interim financial statement shell for the latest balances |
| Simpson,Rhett | Senior | 20 Sep 2023 | Financial statement support | Address senior manager comments over the 2023 interim financial statements |
| Zimmer,Kristin | Manager | 20 Sep 2023 | Financial Statement Support | Reviewing updates to interim financial statement numbers based on latest trial balance |
| Zimmer,Kristin | Manager | 20 Sep 2023 | Financial Statement Support | Prepare updates to statement of cash flows based on audit comments |
| Barda,Eli | Partner/Principal | 21 Sep 2023 | Financial Statement Support | Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie, T. Caruso |
| Beattie,Steve | Partner/Principal | 21 Sep 2023 | Financial statement support | Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie |
| Eo,Brian Y | Manager | 21 Sep 2023 | Financial statement support | Review and adjust updates based on comments in interim financial statement document |
| Eo,Brian Y | Manager | 21 Sep 2023 | Financial statement support | Review disclosures in the interim financial statements |
| Gust,Ryan | Manager | 21 Sep 2023 | Financial statement support | Address comments in the 2023 Interim financial statements |
| Gust,Ryan | Manager | 21 Sep 2023 | Financial statement support | Continue to review the 2023 Interim financial statements |
| Hill,Jeffrey | Partner/Principal | 21 Sep 2023 | Financial Statement Support | Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie |
| Hill,Jeffrey | Partner/Principal | 21 Sep 2023 | Financial statement support | Final review of tax provisions Workpapers and Canvas signoffs |
| Lindeman,Ryan | Senior | 21 Sep 2023 | Financial statement support | Adjust management discussion and analysis for 2023 |
| Lipschutz,Jordan | Manager | 21 Sep 2023 | Financial Statement Support | Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie |
| Mhana,Anas | Manager | 21 Sep 2023 | Financial statement support | Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie |
| Riley,Sean | Senior Manager | 21 Sep 2023 | Financial Statement Support | Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie |
| Simpson,Rhett | Senior | 21 Sep 2023 | Financial statement support | Continue to address senior manager comments over the 2023 interim financial statements |
| Simpson,Rhett | Senior | 21 Sep 2023 | Financial statement support | Tie out the statement of cash flows section of the 2022 financial statements |
| Simpson,Rhett | Senior | 21 Sep 2023 | Financial statement support | Reconcile the Q2 2022 trial balance to the most updated version provided by the Client. |
| Simpson,Rhett | Senior | 21 Sep 2023 | Financial statement support | Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the loans, obligations, segments and subsequent events sections |
| Zaman,Sabina | Partner/Principal | 21 Sep 2023 | Financial Statement Support | Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie |
| Zimmer,Kristin | Manager | 21 Sep 2023 | Financial Statement Support | Prepare statement of cash flows operating activities for interim 2022 |
| Zimmer,Kristin | Manager | 21 Sep 2023 | Financial Statement Support | Prepare statement of cash flow investing activities for interim 2022 |
| Zimmer,Kristin | Manager | 21 Sep 2023 | Financial Statement Support | Prepare statement of cash flow financing activities or interim 2022 |
| Shimoni,Avri | Senior Manager | 21 Sep 2023 | Financial statement support | Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie |
| Hayes,Taylor | Manager | 22 Sep 2023 | Financial Statement Support | Review of FY 2023 Financial Statements |
| Lampert,Abery L. | Staff | 22 Sep 2023 | Financial Statement Support | Draft updated external status deck for J. Block review |
| Lindeman,Ryan | Senior | 22 Sep 2023 | Financial statement support | Update adjustment to management discussion and analysis for 2023 |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|---------------------|--------------------|------------------|-----------------------------|--|
| Simpson,Rhett | Senior | 22 Sep 2023 | Financial statement support | Address comments over the 2023 interim financial statements |
| Simpson,Rhett | Senior | 22 Sep 2023 | Financial statement support | Research necessary disclosures for the 2023 interim financial statements significant accounting policies footnote |
| Simpson,Rhett | Senior | 22 Sep 2023 | Financial statement support | Update the interim financial statements for the most updated Q2 2022 trial balance |
| Simpson,Rhett | Senior | 22 Sep 2023 | Financial statement support | Providing commentary over the 2023 interim and 2021 Management's Discussion and Analysis (MD&A) |
| Yoo,Patrick | Senior | 22 Sep 2023 | Financial statement support | Update footnote 7 within interim financial statements |
| Yoo,Patrick | Senior | 22 Sep 2023 | Financial statement support | Update footnote 6 within interim financial statements |
| Zimmer,Kristin | Manager | 22 Sep 2023 | Financial Statement Support | Review of update to subsequent event footnote for core scientific agreement |
| Eo,Brian Y | Manager | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Eo,Brian Y | Manager | 25 Sep 2023 | Financial Statement Support | Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes |
| Eo,Brian Y | Manager | 25 Sep 2023 | Financial statement support | Address comments in year-end financial statements from auditors |
| Gust,Ryan | Manager | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Gust,Ryan | Manager | 25 Sep 2023 | Financial Statement Support | Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes |
| Gust,Ryan | Manager | 25 Sep 2023 | Financial statement support | Update the 2022 year end financial statements with RSM comments |
| Hayes,Taylor | Manager | 25 Sep 2023 | Financial Statement Support | Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes |
| Hayes,Taylor | Manager | 25 Sep 2023 | Financial Statement Support | Review of auditor comments on 2022 financials |
| Holliday,Lindsay R. | Executive Director | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Holliday,Lindsay R. | Executive Director | 25 Sep 2023 | Financial statement support | Review of agreements in the court filings for pro forma financial statements effects |
| Horn,David | Executive Director | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Horn,David | Executive Director | 25 Sep 2023 | Financial Statement Support | Review of Management Discussions and Analysis (MD&A) - Liquidity and Capital Resources |
| Lin,Caleb | Senior Manager | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Lindeman,Ryan | Senior | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Lindeman,Ryan | Senior | 25 Sep 2023 | Financial statement support | Update annual Financial Statements for 2021 and 2022 |
| Lipschutz,Jordan | Manager | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Lipschutz,Jordan | Manager | 25 Sep 2023 | Financial statement support | Calculating updated fees incurred to-date for inclusion in client fee update deck |
| Riley,Sean | Senior Manager | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Riley,Sean | Senior Manager | 25 Sep 2023 | Financial Statement Support | Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes |
| Simpson,Rhett | Senior | 25 Sep 2023 | Financial Statement Support | Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes |
| Simpson,Rhett | Senior | 25 Sep 2023 | Financial statement support | Footing, cross-footing and tying-out all tables in the 2022 year end financial statements and underlying support |
| Simpson,Rhett | Senior | 25 Sep 2023 | Financial statement support | Researching current news events surrounding Celsius's bankruptcy and updating the contingencies and subsequent events footnotes across the 2022 year end and 2023 interim financial statements |
| Steger,Adam | Senior Manager | 25 Sep 2023 | Financial Statement Support | Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes |
| Toh,Yvonne | Manager | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Toh,Yvonne | Manager | 25 Sep 2023 | Financial statement support | Draft Management Discussion and Analysis (MD&A) and reviewing related materials including supporting analysis |
| Zaman,Sabina | Partner/Principal | 25 Sep 2023 | Financial Statement Support | Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo |
| Zaman,Sabina | Partner/Principal | 25 Sep 2023 | Financial Statement Support | Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes |
| Zaman,Sabina | Partner/Principal | 25 Sep 2023 | Financial Statement Support | Review of Liquidity and Capital Resources of Management Discussions and Analysis (MD&A) |
| Zimmer,Kristin | Manager | 25 Sep 2023 | Financial Statement Support | Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|-----------------------------|---|
| Zimmer,Kristin | Manager | 25 Sep 2023 | Financial Statement Support | Adjust balance sheet and income statement based on auditor comments |
| Zimmer,Kristin | Manager | 25 Sep 2023 | Financial Statement Support | Adjust financial statement workbook based on auditor comments |
| Chen,Justin | Senior | 26 Sep 2023 | Financial Statement Support | Meeting to discuss plan for Management Discussion and Analysis (MD&A) flux workpaper, and MD&A Word document EY Attendees: J. Chen, R. Gust |
| Eo,Brian Y | Manager | 26 Sep 2023 | Financial statement support | Review year-end financial statements Word document |
| Gust,Ryan | Manager | 26 Sep 2023 | Financial Statement Support | Meeting to discuss plan for Management Discussion and Analysis (MD&A) flux workpaper, and MD&A Word document EY Attendees: J. Chen, R. Gust |
| Gust,Ryan | Manager | 26 Sep 2023 | Financial statement support | Prepare the interim financial statement excel document |
| Gust,Ryan | Manager | 26 Sep 2023 | Financial statement support | Review the interim financial statement excel document |
| Lindeman,Ryan | Senior | 26 Sep 2023 | Financial statement support | Build Statements of cash flows 6.30.2022 |
| Lindeman,Ryan | Senior | 26 Sep 2023 | Financial statement support | Continue to build Statements of cash flows 6.30.2023 |
| MacIntosh,Paul | Partner/Principal | 26 Sep 2023 | Financial Statement Support | Executive review of income statement and support based on external audit feedback. |
| MacIntosh,Paul | Partner/Principal | 26 Sep 2023 | Financial Statement Support | Executive review of balance sheet and support based on external audit feedback |
| MacIntosh,Paul | Partner/Principal | 26 Sep 2023 | Financial Statement Support | Executive review of annual financial statement cash flow updates |
| Riley,Sean | Senior Manager | 26 Sep 2023 | Financial Statement Support | Secondary review of income statement and support based on external audit feedback. |
| Riley,Sean | Senior Manager | 26 Sep 2023 | Financial Statement Support | Secondary review of balance sheet and support based on external audit feedback |
| Riley,Sean | Senior Manager | 26 Sep 2023 | Financial Statement Support | Secondary review of annual financial statement cash flow updates based on external audit feedback. |
| Simpson,Rhett | Senior | 26 Sep 2023 | Financial statement support | Updating the interim 2023 financial statements for all comments left in the 2022 year end financial statements by Celsius's auditors |
| Simpson,Rhett | Senior | 26 Sep 2023 | Financial statement support | Updating the narrative and underlying supporting files for the property and equipment footnotes to the 2023 financial statements |
| Toh,Yvonne | Manager | 26 Sep 2023 | Financial statement support | Review Celsius Mining Management Discussion and Analysis (MD&A) |
| Zimmer,Kristin | Manager | 26 Sep 2023 | Financial Statement Support | Adjust statement of cash flows based on auditor comments |
| Zimmer,Kristin | Manager | 26 Sep 2023 | Financial Statement Support | Adjust financial statement mapping based on comments from J. Block (Celsius) |
| Eo,Brian Y | Manager | 27 Sep 2023 | Financial Statement Support | Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson |
| Eo,Brian Y | Manager | 27 Sep 2023 | Financial statement support | Update year-end financial statements word document |
| Gray,Amaya | Staff | 27 Sep 2023 | Financial Statement Support | Draft external deck for J. Block (Celsius) review |
| Gust,Ryan | Manager | 27 Sep 2023 | Financial statement support | Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson |
| Gust,Ryan | Manager | 27 Sep 2023 | Financial statement support | Review interim financial statements |
| Lindeman,Ryan | Senior | 27 Sep 2023 | Financial statement support | Continue to build Statements of cash flows 6.30.2023 |
| Lindeman,Ryan | Senior | 27 Sep 2023 | Financial statement support | Continue to build Statements of cash flows 6.30.2023 |
| Quinn,Michael J | Executive Director | 27 Sep 2023 | Financial statement support | Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson |
| Simpson,Rhett | Senior | 27 Sep 2023 | Financial Statement Support | Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson |
| Steger,Adam | Senior Manager | 27 Sep 2023 | Financial Statement Support | Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson |
| Toh,Yvonne | Manager | 27 Sep 2023 | Financial statement support | Continue to review Celsius Mining Management Discussion and Analysis (MD&A) |
| Toh,Yvonne | Manager | 27 Sep 2023 | Financial statement support | Draft Proforma Celsius Mining materials in support of engagement |
| Zimmer,Kristin | Manager | 27 Sep 2023 | Financial Statement Support | Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson |
| Zimmer,Kristin | Manager | 27 Sep 2023 | Financial Statement Support | Adjust financial statement support workbook based on comments from auditors |
| Adams,Paul | Staff | 28 Sep 2023 | Financial statement support | Update support tabs for trial balance and financial statement clarity |
| Eo,Brian Y | Manager | 28 Sep 2023 | Financial Statement Support | Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius) |
| Eo,Brian Y | Manager | 28 Sep 2023 | Financial statement support | Update interim financial statement word document |
| Gray,Amaya | Staff | 28 Sep 2023 | Financial Statement Support | Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius) |
| Gray,Amaya | Staff | 28 Sep 2023 | Financial Statement Support | Draft external status report deck prior to discussion J. Block (Celsius) |
| Gray,Amaya | Staff | 28 Sep 2023 | Financial statement support | Review client fees incurred to-date and overall financials as of 9/22 |
| Gust,Ryan | Manager | 28 Sep 2023 | Financial Statement Support | Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius) |
| Gust,Ryan | Manager | 28 Sep 2023 | Financial statement support | Review the Interim Financial Statements |
| Helwing,Dan S. | Partner/Principal | 28 Sep 2023 | Financial Statement Support | Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius) |
| Horn,David | Executive Director | 28 Sep 2023 | Financial Statement Support | Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius) |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|--|
| Lin,Caleb | Senior Manager | 28 Sep 2023 | Financial Statement Support | Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius) |
| Lipschutz,Jordan | Manager | 28 Sep 2023 | Financial statement support | Outlining NetSuite implementation options for J. Block (Celsius) |
| MacIntosh,Paul | Partner/Principal | 28 Sep 2023 | Financial Statement Support | Executive review of financial statement support workbook |
| MacIntosh,Paul | Partner/Principal | 28 Sep 2023 | Financial Statement Support | Executive review of investing cash flows for interim 2022 and 2023 interim financial statements |
| MacIntosh,Paul | Partner/Principal | 28 Sep 2023 | Financial Statement Support | Executive review of operating cash flows for 2022 and 2023 interim financial statements. |
| MacIntosh,Paul | Partner/Principal | 28 Sep 2023 | Financial Statement Support | Executive review of financing cash flows for 2022 and 2023 interim financial statements. |
| Quinn,Michael J | Executive Director | 28 Sep 2023 | Financial statement support | Continuing to do executive review of draft financial statements inclusive of analyses, footnotes, and disclosures |
| Riley,Sean | Senior Manager | 28 Sep 2023 | Financial Statement Support | Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius) |
| Riley,Sean | Senior Manager | 28 Sep 2023 | Financial Statement Support | Secondary review of financial statement support workbook based on external audit comments. |
| Riley,Sean | Senior Manager | 28 Sep 2023 | Financial Statement Support | Secondary review of investing cash flows for interim 2022 and 2023 interim financial statements |
| Riley,Sean | Senior Manager | 28 Sep 2023 | Financial Statement Support | Secondary review of operating cash flows for 2022 and 2023 interim financial statements. |
| Riley,Sean | Senior Manager | 28 Sep 2023 | Financial Statement Support | Secondary review of financing cash flows for 2022 and 2023 interim financial statements. |
| Simpson,Rhett | Senior | 28 Sep 2023 | Financial statement support | Providing commentary over the interim 2023 supporting workbook |
| Simpson,Rhett | Senior | 28 Sep 2023 | Financial statement support | Footnote, cross-footnote and tying-out all tables in the 2023 interim financial statements and underlying support |
| Simpson,Rhett | Senior | 28 Sep 2023 | Financial statement support | Updating the financial statement line item names in the income statement, balance sheet, statements of equity and cash flows of the 2023 interim financial statements to match the nomenclature used in the year end 2022 financial statements |
| Simpson,Rhett | Senior | 28 Sep 2023 | Financial statement support | Updating the interim 2023 financial statement balances with the latest balances from the trial balance |
| Yoo,Patrick | Senior | 28 Sep 2023 | Financial statement support | Update footnote 7 within interim financial statements with more final amounts |
| Zaman,Sabina | Partner/Principal | 28 Sep 2023 | Financial Statement Support | Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius) |
| Zaman,Sabina | Partner/Principal | 28 Sep 2023 | Financial Statement Support | Executive review of financial statement support workbook based on external audit comments. |
| Zimmer,Kristin | Manager | 28 Sep 2023 | Financial Statement Support | Prepare statement of cash flow operating section for interim 2023 |
| Zimmer,Kristin | Manager | 28 Sep 2023 | Financial Statement Support | Prepare statement of cash flow investing section for interim 2023 |
| Adams,Paul | Staff | 29 Sep 2023 | Financial statement support | Format interim financial statements |
| Chen,Justin | Senior | 29 Sep 2023 | Financial Statement Support | Meeting to conduct live review and finalize Interim 2022 Statement of Cash Flow EY Attendees: J. Chen, B. Eo |
| Chen,Justin | Senior | 29 Sep 2023 | Financial statement support | Update version control differences in financial statement workbook |
| Eo,Brian Y | Manager | 29 Sep 2023 | Financial Statement Support | Meeting to conduct live review and finalize Interim 2022 Statement of Cash Flow EY Attendees: J. Chen, B. Eo |
| Eo,Brian Y | Manager | 29 Sep 2023 | Financial statement support | Review interim financial statements word document |
| Gray,Amaya | Staff | 29 Sep 2023 | Financial Statement Support | Update external status report deck for J. Block (Celsius) review |
| Gust,Ryan | Manager | 29 Sep 2023 | Financial statement support | Begin finalizing the interim financial statements |
| Gust,Ryan | Manager | 29 Sep 2023 | Financial statement support | Finalize the interim financial statement workbook support |
| Hayes,Taylor | Manager | 29 Sep 2023 | Financial Statement Support | Prepare statement of cash flows for 2023 |
| MacIntosh,Paul | Partner/Principal | 29 Sep 2023 | Financial Statement Support | Executive review of interim financial statement support workbook. |
| Riley,Sean | Senior Manager | 29 Sep 2023 | Financial Statement Support | Secondary review of interim financial statement support workbook. |
| Simpson,Rhett | Senior | 29 Sep 2023 | Financial statement support | Incorporating updates and commentary from the 2022 year end financial statements to the 2023 interim financial statements |
| Simpson,Rhett | Senior | 29 Sep 2023 | Financial statement support | Updating the interim 2023 financial statement and footnote table balances with the latest balances from the trial balance |
| Zaman,Sabina | Partner/Principal | 29 Sep 2023 | Financial Statement Support | Executive review of interim financial statement support workbook. |
| Zimmer,Kristin | Manager | 29 Sep 2023 | Financial Statement Support | Prepare statement of cash flow financing section for interim 2023 |
| Zimmer,Kristin | Manager | 29 Sep 2023 | Financial Statement Support | Review of updated interim footnotes based on auditor and client comments |
| Riley,Sean | Senior Manager | 02 Oct 2023 | Financial statement support | Secondary review of interim 2023 cash flow workbook. |
| Riley,Sean | Senior Manager | 02 Oct 2023 | Financial statement support | Secondary review of interim 2022 cash flow workbook prior to executive review |
| Zimmer,Kristin | Manager | 02 Oct 2023 | Financial statement support | Prepare statement of cash flow interim 2023 workbook tie out |
| Zimmer,Kristin | Manager | 02 Oct 2023 | Financial statement support | Prepare statement of cash flow interim 2022 workbook tie out |
| Eo,Brian Y | Manager | 02 Oct 2023 | Financial statement support | Update interim financial Word document to reflect the latest trial balance |
| Eo,Brian Y | Manager | 02 Oct 2023 | Financial statement support | Review footnotes for all interim financials |
| Lipschutz,Jordan | Manager | 02 Oct 2023 | Financial statement support | Review client financials - budget to actuals analysis by workstream |
| Clark,Miller | Senior | 02 Oct 2023 | Financial Statement Support | Update accounting standards codification (ASC) 805 memo for draft valuation report |
| Simpson,Rhett | Senior | 02 Oct 2023 | Financial statement support | Update of underlying interim financial statement excel workbook formatting and wording to make it auditor ready. |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|-----------------------------|---|
| Simpson,Rhett | Senior | 02 Oct 2023 | Financial statement support | Update of the deposits on miners and subsequent event footnotes in the interim financial statement for the most updated data. |
| Gust,Ryan | Manager | 02 Oct 2023 | Financial statement support | Review the interim financial statements |
| Adams,Paul | Staff | 02 Oct 2023 | Financial statement support | Review and format adjustments on quarter two interim financial statements and workpapers |
| Zimmer,Kristin | Manager | 03 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, P. Adams, R. Simpson, R. Gust, T. Hayes |
| Eo,Brian Y | Manager | 03 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes |
| Yoo,Patrick | Senior | 03 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes |
| Simpson,Rhett | Senior | 03 Oct 2023 | Financial statement support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes |
| Gust,Ryan | Manager | 03 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes |
| Adams,Paul | Staff | 03 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes |
| Hayes,Taylor | Manager | 03 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes |
| Zimmer,Kristin | Manager | 03 Oct 2023 | Financial statement support | Tied out additions of mining equipment's to payments made to support 2023 interim financial statements. |
| Zimmer,Kristin | Manager | 03 Oct 2023 | Financial statement support | Prepare interim 2023 statement of cash flows equipment tie out |
| Quinn,Michael J | Executive Director | 03 Oct 2023 | Financial statement support | Review 6.01 Interim Financial Statements (6.30.2023 - Celsius Mining). |
| Quinn,Michael J | Executive Director | 03 Oct 2023 | Financial statement support | Review 3.12 Draft - Digital Assets Revenue Impairment Fiscal Year (FY) - 2022 |
| Chen,Justin | Senior | 03 Oct 2023 | Financial statement support | Prepare 9.30 Financial Statement supporting workbook. |
| Chen,Justin | Senior | 03 Oct 2023 | Financial statement support | Prepare 9.30 Financial Statement disclosures. |
| Simpson,Rhett | Senior | 03 Oct 2023 | Financial statement support | Update underlying interim and year financial statement supporting files for the most updated trial balance. |
| Adams,Paul | Staff | 03 Oct 2023 | Financial statement support | Benchmark quarter three interim financial statement roll forward |
| Adams,Paul | Staff | 03 Oct 2023 | Financial statement support | Update quarter 3 interim financial statements workpapers and documentation |
| Gray,Amaya | Staff | 03 Oct 2023 | Financial statement support | Draft external status deck for executive review |
| Riley,Sean | Senior Manager | 04 Oct 2023 | Financial statement support | Secondary review of tie out (additions of mining equipment to payments) made to support 2023 interim financial statements. |
| Zimmer,Kristin | Manager | 04 Oct 2023 | Financial statement support | Review updated trial balances for tax adjustments and updated 2022 financial statement workbook |
| Zimmer,Kristin | Manager | 04 Oct 2023 | Financial statement support | Review updated trial balances for tax adjustments and updated 2023 financial statement workbook |
| Quinn,Michael J | Executive Director | 04 Oct 2023 | Financial statement support | Review 3.12a Draft - Digital Assets Revenue Impairment Fiscal Year (FY) - 2021 |
| Eo,Brian Y | Manager | 04 Oct 2023 | Financial statement support | Update interim financial word document with latest trial balance |
| Eo,Brian Y | Manager | 04 Oct 2023 | Financial statement support | Update year-end financial word document with latest trial balance |
| Simpson,Rhett | Senior | 04 Oct 2023 | Financial statement support | Prepare support files for the compilation footnote of the interim financial statements |
| Gust,Ryan | Manager | 04 Oct 2023 | Financial statement support | Continue to review the interim financial statements |
| Lindeman,Ryan | Senior | 04 Oct 2023 | Financial statement support | Update financial statements for trial balance changes |
| Adams,Paul | Staff | 04 Oct 2023 | Financial statement support | Update Statement of Equity preparation for quarter three interim financial statements |
| Adams,Paul | Staff | 04 Oct 2023 | Financial statement support | Review footnotes on quarter two interim financial statements |
| Adams,Paul | Staff | 04 Oct 2023 | Financial statement support | Review footnotes on year end financial statements |
| Adams,Paul | Staff | 04 Oct 2023 | Financial statement support | Draft quarter three interim financial statements |
| Adams,Paul | Staff | 04 Oct 2023 | Financial statement support | Analyze comparative trial balances across quarter two, three and year end for financial statements |
| Zimmer,Kristin | Manager | 05 Oct 2023 | Financial Statement Support | Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, J. Chen, K. Zimmer, P. Yoo, R. Simpson, R. Gust, R. Lindeman, T. Hayes |
| Eo,Brian Y | Manager | 05 Oct 2023 | Financial Statement Support | Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, J. Chen, K. Zimmer, P. Yoo, P. Adams, R. Simpson, R. Gust, R. Lindeman, T. Hayes |
| Chen,Justin | Senior | 05 Oct 2023 | Financial Statement Support | Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, J. Chen, K. Zimmer, P. Yoo, P. Adams, R. Simpson, R. Gust, R. Lindeman, T. Hayes |
| Yoo,Patrick | Senior | 05 Oct 2023 | Financial Statement Support | Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes |
| Simpson,Rhett | Senior | 05 Oct 2023 | Financial statement support | Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes |
| Gust,Ryan | Manager | 05 Oct 2023 | Financial Statement Support | Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes |
| Lindeman,Ryan | Senior | 05 Oct 2023 | Financial Statement Support | Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|-----------------------------|---|
| Adams,Paul | Staff | 05 Oct 2023 | Financial Statement Support | Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes |
| Hayes,Taylor | Manager | 05 Oct 2023 | Financial Statement Support | Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes |
| Riley,Sean | Senior Manager | 05 Oct 2023 | Financial statement support | Secondary review of financial statements based on tax adjustments. |
| Zimmer,Kristin | Manager | 05 Oct 2023 | Financial statement support | Update financial statements based on tax adjustments |
| Zimmer,Kristin | Manager | 05 Oct 2023 | Financial statement support | Update footed financial statements |
| Zimmer,Kristin | Manager | 05 Oct 2023 | Financial statement support | Review financial statement tie out to ensure all numbers in footnotes agree to updated numbers |
| Quinn,Michael J | Executive Director | 05 Oct 2023 | Financial statement support | Review 7.01a Celsius - 2021 2020 Year End Management Discussion and Analysis (MD&A) |
| Quinn,Michael J | Executive Director | 05 Oct 2023 | Financial statement support | Review 7.01c Celsius - 2023 2022 Year End Management Discussion and Analysis (MD&A) |
| Quinn,Michael J | Executive Director | 05 Oct 2023 | Financial statement support | Review 7.01b Celsius - 2022 2021 Year End Management Discussion and Analysis (MD&A) |
| Eo,Brian Y | Manager | 05 Oct 2023 | Financial statement support | Review year-end financial word document |
| Eo,Brian Y | Manager | 05 Oct 2023 | Financial statement support | Review interim financial word document |
| Clark,Miller | Senior | 05 Oct 2023 | Financial Statement Support | Update accounting standards codification (ASC) 805 memo based on W. Oakley's comments, cleaning for P. Hornecker review |
| Lindeman,Ryan | Senior | 05 Oct 2023 | Financial statement support | Enhance Management Discussion and Analysis (MD&A) disclosures related to income statement captions |
| Adams,Paul | Staff | 05 Oct 2023 | Financial statement support | Prepare memorandum related to Accounting Standards Codification 205 |
| Adams,Paul | Staff | 05 Oct 2023 | Financial statement support | Research relevant accounting standards for going concern memorandum |
| Gray,Amaya | Staff | 05 Oct 2023 | Financial statement support | Review executive feedback around external status report deck |
| Gray,Amaya | Staff | 05 Oct 2023 | Financial statement support | Update external status report deck based on feedback |
| Riley,Sean | Senior Manager | 06 Oct 2023 | Financial statement support | Secondary review of financial statements based on adjustments. |
| Simpson,Rhett | Senior | 06 Oct 2023 | Financial statement support | Address senior manager internal comments in the interim generally accepted accounting principles checklist and updates to the checklist for the latest interim financial statements |
| Simpson,Rhett | Senior | 06 Oct 2023 | Financial statement support | Research of current events surrounding the confirmation hearings and assessment of impact to the chapter 11 and subsequent event footnotes |
| Lindeman,Ryan | Senior | 06 Oct 2023 | Financial statement support | Enhance Management Discussion and Analysis (MD&A) disclosures related to income statement captions continued |
| Adams,Paul | Staff | 06 Oct 2023 | Financial statement support | Draft updates for going concern memorandum |
| Simpson,Rhett | Senior | 08 Oct 2023 | Financial statement support | Research of the most updated disclosure statement and its application to the financial statement sections of the Form 10 filing. |
| Quinn,Michael J | Executive Director | 09 Oct 2023 | Financial statement support | Review of NewCo proforma Financial statements |
| Simpson,Rhett | Senior | 09 Oct 2023 | Financial statement support | Prepare the 9/30 financial statements shell word document |
| Simpson,Rhett | Senior | 09 Oct 2023 | Financial statement support | Prepare the 9/30 financial statements shell excel file |
| Adams,Paul | Staff | 09 Oct 2023 | Financial statement support | Update quarter three interim financial statement footnotes document |
| Adams,Paul | Staff | 09 Oct 2023 | Financial statement support | Benchmark quarter three interim financial statement footnotes workbook |
| Adams,Paul | Staff | 09 Oct 2023 | Financial statement support | Format interim quarter three interim financial statement workbook structure |
| Adams,Paul | Staff | 09 Oct 2023 | Financial statement support | Rollforward quarter three interim financial statement draft document structure |
| Zimmer,Kristin | Manager | 10 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Chen,Justin | Senior | 10 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Lindeman,Ryan | Senior | 10 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Eo,Brian Y | Manager | 10 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Yoo,Patrick | Senior | 10 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Simpson,Rhett | Senior | 10 Oct 2023 | Financial statement support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Gust,Ryan | Manager | 10 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Adams,Paul | Staff | 10 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Hayes,Taylor | Manager | 10 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Riley,Sean | Senior Manager | 10 Oct 2023 | Financial statement support | Secondary review of updates interim and annual financial statements based on auditor feedback. |
| Zimmer,Kristin | Manager | 10 Oct 2023 | Financial statement support | Update interim and historical financial statements based on auditor comments |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|---|
| Zimmer,Kristin | Manager | 10 Oct 2023 | Financial statement support | Update review comments in audit support documentation |
| Zimmer,Kristin | Manager | 10 Oct 2023 | Financial statement support | Respond to review comments in audit support documentation |
| Quinn,Michael J | Executive Director | 10 Oct 2023 | Financial statement support | Continue to review of proforma Financial statements |
| Simpson,Rhett | Senior | 11 Oct 2023 | Financial statement support | Update interim Generally Accepted Accounting Principles (GAAP) Checklist for Management Discussion and Analysis (MD&A) sections. |
| Lindeman,Ryan | Senior | 11 Oct 2023 | Financial statement support | Continue with respond to final comments on workpapers |
| Adams,Paul | Staff | 11 Oct 2023 | Financial statement support | Update quarter three interim financial statement workbook and document shell |
| Gray,Amaya | Staff | 11 Oct 2023 | Financial statement support | Draft external status report deck |
| Gray,Amaya | Staff | 11 Oct 2023 | Financial statement support | Draft bi weekly financials update for J. Block (Celsius) review |
| Gray,Amaya | Staff | 11 Oct 2023 | Financial statement support | Update bi weekly financials deck based on J. Lipschutz's feedback |
| Zimmer,Kristin | Manager | 12 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Lindeman,Ryan | Senior | 12 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Chen,Justin | Senior | 12 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Eo,Brian Y | Manager | 12 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Yoo,Patrick | Senior | 12 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Simpson,Rhett | Senior | 12 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Gust,Ryan | Manager | 12 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Adams,Paul | Staff | 12 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Hayes,Taylor | Manager | 12 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes |
| Steger,Adam | Senior Manager | 12 Oct 2023 | Financial statement support | Meeting to discuss certain costs included in transfer pricing adjustments and possible impact of Celsius tokens and management fees EY Attendees: J. Hill, A. Steger |
| Hill,Jeffrey | Partner/Principal | 12 Oct 2023 | Financial statement support | Meeting to discuss certain costs included in transfer pricing adjustments and possible impact of Celsius tokens and management fees EY Attendees: J. Hill, A. Steger |
| Steger,Adam | Senior Manager | 12 Oct 2023 | Financial statement support | Meeting to confirm initial conclusions provided by EY transfer pricing team regarding management fees and equity based comp EY Attendees: J. Hill, A. Steger Other Attendees: J. Morgan (Celsius) |
| Hill,Jeffrey | Partner/Principal | 12 Oct 2023 | Financial statement support | Meeting to confirm initial conclusions provided by EY transfer pricing team regarding management fees and equity based comp EY Attendees: J. Hill, A. Steger Other Attendees: J. Morgan (Celsius) |
| Lipschutz,Jordan | Manager | 12 Oct 2023 | Financial statement support | Update financials (budget to actual by workstream and forecasts) for client fee update |
| Lipschutz,Jordan | Manager | 12 Oct 2023 | Financial statement support | Review client financials summary deck |
| Lindeman,Ryan | Senior | 12 Oct 2023 | Financial statement support | Provide updates to final comments on workpapers |
| Gray,Amaya | Staff | 12 Oct 2023 | Financial statement support | Continue to update bi weekly financials deck based on S. Riley's feedback |
| Gray,Amaya | Staff | 12 Oct 2023 | Financial statement support | Continue to update budget to actuals (BTA) financials based on updated feedback after secondary review |
| Riley,Sean | Senior Manager | 13 Oct 2023 | Financial statement support | Secondary review of updated annual balance sheet based on auditor feedback on 10.13. |
| Riley,Sean | Senior Manager | 13 Oct 2023 | Financial statement support | Secondary review of updated interim balance sheet based on auditor feedback on 10.13 |
| Zimmer,Kristin | Manager | 13 Oct 2023 | Financial statement support | Update historical financial balance sheet based on auditor comments sent on 10.13 |
| Zimmer,Kristin | Manager | 13 Oct 2023 | Financial statement support | Update interim balance sheet based on auditor comments sent on 10.13 |
| Lipschutz,Jordan | Manager | 13 Oct 2023 | Financial statement support | Email correspondence with J. Block regarding client fee update |
| Gust,Ryan | Manager | 13 Oct 2023 | Financial statement support | Review RSM comments in the Year End Financial Statements |
| Lindeman,Ryan | Senior | 13 Oct 2023 | Financial statement support | Respond to auditor comments on Financial Statements |
| Adams,Paul | Staff | 13 Oct 2023 | Financial statement support | Support year end financial statement format updates and adjustments |
| Gray,Amaya | Staff | 13 Oct 2023 | Financial statement support | Update financials fee update deck based on secondary review |
| Dishman,Carly | Manager | 16 Oct 2023 | Financial statement support | Draft summary of leasing sites for Form 10 |
| Dishman,Carly | Manager | 16 Oct 2023 | Financial statement support | Review additional legal agreements for Mothership energy arrangement including trade confirmation amendments and block confirmations |
| Sun,Kaiyang | Senior Manager | 16 Oct 2023 | Financial Statement Support | Meeting to discuss Celsius audit and financial statements EY Attendees: R. Gust, K. Sun |
| Gust,Ryan | Manager | 16 Oct 2023 | Financial Statement Support | Meeting to discuss Celsius audit and financial statements EY Attendees: R. Gust, K. Sun |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|----------------|-------------------|------------------|-----------------------------|--|
| Zimmer,Kristin | Manager | 16 Oct 2023 | Financial statement support | Update 2022 and 2021 statement of cash flows based on auditor comments sent on 10.13 continued |
| Zimmer,Kristin | Manager | 16 Oct 2023 | Financial statement support | Update 2021 and 2022 Property and Equipment footnote based on auditor comments sent on 10.13 |
| Eo,Brian Y | Manager | 16 Oct 2023 | Financial statement support | Update interim financial statement word document based on auditors comment |
| Sun,Kaiyang | Senior Manager | 16 Oct 2023 | Financial Statement Support | Review auditor comments on 12/31/2022 financial statements |
| Gust,Ryan | Manager | 16 Oct 2023 | Financial statement support | Review the Interim Financial Statements |
| Gust,Ryan | Manager | 16 Oct 2023 | Financial statement support | Prepare the third quarter Interim Financial Statements |
| Hill,Jeffrey | Partner/Principal | 16 Oct 2023 | Financial statement support | Meeting re: Proforma |
| Adams,Paul | Staff | 16 Oct 2023 | Financial statement support | Update quarter two interim financial statements for auditor changes |
| Adams,Paul | Staff | 16 Oct 2023 | Financial statement support | Draft year-end and interim financial statement workbook |
| Adams,Paul | Staff | 16 Oct 2023 | Financial statement support | Update year-end and interim financial statement workbook |
| Zimmer,Kristin | Manager | 17 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Eo,Brian Y | Manager | 17 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Yoo,Patrick | Senior | 17 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Simpson,Rhett | Senior | 17 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Gust,Ryan | Manager | 17 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Adams,Paul | Staff | 17 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Riley,Sean | Senior Manager | 17 Oct 2023 | Financial statement support | Secondary review of updated to 2022 and 2021 statement of cash flows based on auditor comments sent on 10.13 continued |
| Riley,Sean | Senior Manager | 17 Oct 2023 | Financial statement support | Secondary review of updates to accounting policies footnote (2022 and 2022) based on auditor feedback. |
| Riley,Sean | Senior Manager | 17 Oct 2023 | Financial statement support | Secondary review of updates to financial statements workbook (2022 and 2022) based on auditor feedback. |
| Zimmer,Kristin | Manager | 17 Oct 2023 | Financial statement support | Update 2022 and 2021 Accounting policies footnote based on auditor comments sent on 10.13 |
| Zimmer,Kristin | Manager | 17 Oct 2023 | Financial statement support | Update 2022 and 2021 financial statement workbook for auditor comments sent on 10.13 |
| Dishman,Carly | Manager | 17 Oct 2023 | Financial statement support | Revise Mothership purchase price allocation (ppa) memo based on additional facts |
| Dishman,Carly | Manager | 17 Oct 2023 | Financial statement support | Assist with statement of cash flows presentation for leasing activities |
| Sun,Kaiyang | Senior Manager | 17 Oct 2023 | Financial Statement Support | Update financial statements disclosures to address auditor comments on the 12/31/2022 financial statements |
| Simpson,Rhett | Senior | 17 Oct 2023 | Financial Statement Support | Review of year end financial statements disclosures and addition of comments |
| Simpson,Rhett | Senior | 17 Oct 2023 | Financial Statement Support | Review of year end financial statements workbook and addition of comments |
| Gust,Ryan | Manager | 17 Oct 2023 | Financial statement support | Review the third quarter Interim Financial Statements |
| Gust,Ryan | Manager | 17 Oct 2023 | Financial statement support | Prepare the third quarter Interim Financial Statement workbook |
| Adams,Paul | Staff | 17 Oct 2023 | Financial statement support | Review updates from workbooks to documents |
| Adams,Paul | Staff | 17 Oct 2023 | Financial statement support | Update footnote disclosures in year-end and quarter two interim workbooks |
| Adams,Paul | Staff | 17 Oct 2023 | Financial statement support | Update quarter two interim financial statements workbook and document |
| Riley,Sean | Senior Manager | 18 Oct 2023 | Financial statement support | Secondary review of updates to the interim financial statements based on auditor comments sent on 10.13. |
| Riley,Sean | Senior Manager | 18 Oct 2023 | Financial statement support | Secondary review of updates to the interim financial statement workbook based on auditor comments sent on 10.13 |
| Zimmer,Kristin | Manager | 18 Oct 2023 | Financial statement support | Review updates to the interim financial statements based on auditor comments sent on 10.13 |
| Zimmer,Kristin | Manager | 18 Oct 2023 | Financial statement support | Review updates to the interim financial statement workbook based on auditor comments sent on 10.13 |
| Eo,Brian Y | Manager | 18 Oct 2023 | Financial statement support | Address auditor comments for year end financial statement word document |
| Eo,Brian Y | Manager | 18 Oct 2023 | Financial statement support | Address auditor comments for interim financial statement word document |
| Sun,Kaiyang | Senior Manager | 18 Oct 2023 | Financial Statement Support | Review Management Discussions and Analysis (MD&A) and interim financial statements draft to catch up on project status |
| Simpson,Rhett | Senior | 18 Oct 2023 | Financial Statement Support | Update of the interim statement of cash flows for the most updates trial balance and financial statement line items. |
| Simpson,Rhett | Senior | 18 Oct 2023 | Financial Statement Support | Review of interim financial statements disclosures and addition of comments |
| Simpson,Rhett | Senior | 18 Oct 2023 | Financial Statement Support | Review of interim financial statements workbook and addition of comments |
| Simpson,Rhett | Senior | 18 Oct 2023 | Financial Statement Support | Update of cryptocurrency footnote in the interim financial statements |
| Gust,Ryan | Manager | 18 Oct 2023 | Financial statement support | Prepare the third quarter Interim Financial Statement workbook |
| Adams,Paul | Staff | 18 Oct 2023 | Financial statement support | Revise line item information in financial statement workbooks |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|--|
| Adams,Paul | Staff | 18 Oct 2023 | Financial statement support | Confirm workbook and document for quarter two interim financial statement match |
| Adams,Paul | Staff | 18 Oct 2023 | Financial statement support | Rollforward Management Discussion and Analysis for quarter three financial statement workbook |
| Adams,Paul | Staff | 18 Oct 2023 | Financial statement support | Update management discussion and analysis language for quarter three financial statements |
| Steger,Adam | Senior Manager | 19 Oct 2023 | Financial statement support | Meeting to discuss possible tax impacts on pro forma financial statements Attendees: A Steger and J. Hill Other Attendees: D.Mendes (Blockcore) |
| Hill,Jeffrey | Partner/Principal | 19 Oct 2023 | Financial statement support | Meeting to discuss possible tax impacts on pro forma financial statements Attendees: A Steger and J. Hill Other Attendees: D.Mendes (Blockcore) |
| Sun,Kaiyang | Senior Manager | 19 Oct 2023 | Financial Statement Support | Review NewCo pro forma financial statements draft to catch up on project status |
| Adams,Paul | Staff | 19 Oct 2023 | Financial statement support | Modify quarter three interim financial statement for updated information |
| Adams,Paul | Staff | 19 Oct 2023 | Financial statement support | Review management discussion and analysis document and input updates |
| Adams,Paul | Staff | 19 Oct 2023 | Financial statement support | Format and rollforward new management discussion and analysis numbers and disclosures |
| Riley,Sean | Senior Manager | 20 Oct 2023 | Financial statement support | Preparation of updated revenue recognition footnote based on external auditor feedback. |
| Quinn,Michael J | Executive Director | 20 Oct 2023 | Financial statement support | Review of NewCo proforma Financial statements |
| Adams,Paul | Staff | 20 Oct 2023 | Financial statement support | Review updates to quarter three interim financial statement workbook |
| Adams,Paul | Staff | 20 Oct 2023 | Financial statement support | Adjust updates to quarter three interim financial statement workbook |
| Adams,Paul | Staff | 20 Oct 2023 | Financial statement support | Rollforward quarter three interim financial statement workbook |
| Simpson,Rhett | Senior | 23 Oct 2023 | Financial Statement Support | Research of current events to be included in Celsius's financial statements |
| Adams,Paul | Staff | 23 Oct 2023 | Financial statement support | Rollforward quarter three interim management discussion and analysis workbook |
| Adams,Paul | Staff | 23 Oct 2023 | Financial statement support | Draft footnote disclosure updates in workbook for interim financial statements |
| Gray,Amaya | Staff | 23 Oct 2023 | Financial statement support | Update Budget to Actuals (BTA) for the week of 10/20 |
| Gray,Amaya | Staff | 23 Oct 2023 | Financial statement support | Draft bi weekly financials update for leadership's review prior to J. Block (Celsius) review |
| Zimmer,Kristin | Manager | 24 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Eo,Brian Y | Manager | 24 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Yoo,Patrick | Senior | 24 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Simpson,Rhett | Senior | 24 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Gust,Ryan | Manager | 24 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Adams,Paul | Staff | 24 Oct 2023 | Financial Statement Support | Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust |
| Lipschutz,Jordan | Manager | 24 Oct 2023 | Financial statement support | Review 10/20/23 fee update deck for J. Block (Celsius) |
| Lipschutz,Jordan | Manager | 24 Oct 2023 | Financial statement support | Review updated client financials including budget to actual analysis |
| Simpson,Rhett | Senior | 24 Oct 2023 | Financial Statement Support | Update of financial statements and underlying workbook for the most recent trial balance |
| Adams,Paul | Staff | 24 Oct 2023 | Financial statement support | Revise financial statement workbooks and documents for auditor updates |
| Gray,Amaya | Staff | 24 Oct 2023 | Financial statement support | Update fee deck prior to J. Lipschutz's review |
| Riley,Sean | Senior Manager | 25 Oct 2023 | Financial statement support | Secondary review of updates to Fahrenheit, Inc. financial statements. |
| Riley,Sean | Senior Manager | 25 Oct 2023 | Financial statement support | Secondary review of subsequent event footnote for Q3 interim financial statements. |
| Riley,Sean | Senior Manager | 25 Oct 2023 | Financial statement support | Secondary review of updated to equipment footnote for Q3 interim financial statements. |
| Riley,Sean | Senior Manager | 25 Oct 2023 | Financial statement support | Review of financial statement support necessary for Q3 interim financial statements |
| Zimmer,Kristin | Manager | 25 Oct 2023 | Financial Statement Support | Update 2022 tax footnote based on auditor comments |
| Zimmer,Kristin | Manager | 25 Oct 2023 | Financial Statement Support | Review Fahrenheit balance sheet and related footnote |
| Zimmer,Kristin | Manager | 25 Oct 2023 | Financial Statement Support | Update trial balance and related financial statement workbooks for revaluation of investment entry based on auditor comments for 2021 and 2022 year end financials |
| Quinn,Michael J | Executive Director | 25 Oct 2023 | Financial statement support | Review 3.20 Draft - New FA Depreciation Template 2023 |
| Simpson,Rhett | Senior | 25 Oct 2023 | Financial Statement Support | Draft of NewCo Inc.'s balance sheet |
| Simpson,Rhett | Senior | 25 Oct 2023 | Financial Statement Support | Draft of NewCo Inc.'s note to the balance sheet |
| Simpson,Rhett | Senior | 25 Oct 2023 | Financial Statement Support | Responding to commentary over NewCo Inc's financial statements |
| Adams,Paul | Staff | 25 Oct 2023 | Financial Statement Support | Validate trial balance and invoices from client |
| Adams,Paul | Staff | 25 Oct 2023 | Financial statement support | Pull trial balance updates into management discussion and analysis workbook |
| Adams,Paul | Staff | 25 Oct 2023 | Financial statement support | Review support information for client provided documents |
| Gray,Amaya | Staff | 25 Oct 2023 | Financial statement support | Update fee deck based on J. Lipschutz's comments |
| Gray,Amaya | Staff | 25 Oct 2023 | Financial statement support | Review Budget to Actuals (BTA) to reconcile with fee deck |
| Zimmer,Kristin | Manager | 26 Oct 2023 | Financial Statement Support | Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|------------------|--------------------|------------------|-----------------------------|---|
| Yoo,Patrick | Senior | 26 Oct 2023 | Financial Statement Support | Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo |
| Simpson,Rhett | Senior | 26 Oct 2023 | Financial Statement Support | Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo |
| Gust,Ryan | Manager | 26 Oct 2023 | Financial Statement Support | Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo |
| Adams,Paul | Staff | 26 Oct 2023 | Financial Statement Support | Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo |
| Riley,Sean | Senior Manager | 26 Oct 2023 | Financial statement support | Secondary review of updates to financial statement disclosures based on revaluation of investments. |
| Zimmer,Kristin | Manager | 26 Oct 2023 | Financial Statement Support | Review financial statement for revaluation of investment re-class based on auditor comments for 2021 and 2022 year end financials |
| Zimmer,Kristin | Manager | 26 Oct 2023 | Financial Statement Support | Review financial statement disclosures for revaluation of investment re-class based on auditor comments for year end financials |
| Eo,Brian Y | Manager | 26 Oct 2023 | Financial statement support | Update year end financial statement footnote disclosures |
| Eo,Brian Y | Manager | 26 Oct 2023 | Financial statement support | Update interim financial statement footnote disclosures |
| Lipschutz,Jordan | Manager | 26 Oct 2023 | Financial statement support | Continue to review 10/20/23 fee update deck for J. Block (Celsius) |
| Lipschutz,Jordan | Manager | 26 Oct 2023 | Financial statement support | Finalize updates to 10/20/23 fee update deck for J. Block (Celsius) |
| Simpson,Rhett | Senior | 26 Oct 2023 | Financial Statement Support | Respond to commentary over NewCo Inc.'s financial statements |
| Adams,Paul | Staff | 26 Oct 2023 | Financial statement support | Update management discussion and analysis workbook for quarter three |
| Adams,Paul | Staff | 26 Oct 2023 | Financial statement support | Update year end financial statement document for workbook updates |
| Gray,Amaya | Staff | 26 Oct 2023 | Financial statement support | Update financials update deck for J. Block's (Celsius) view |
| Riley,Sean | Senior Manager | 27 Oct 2023 | Financial Statement Support | Secondary review of updates to financial statements based on revaluation of investments. |
| Riley,Sean | Senior Manager | 27 Oct 2023 | Financial Statement Support | Secondary review of updates to financial statement workbook based on revaluation of investments. |
| Zimmer,Kristin | Manager | 27 Oct 2023 | Financial Statement Support | Review financial statement and related financial statement workbooks for revaluation of investment entry based on auditor comments for interim financials |
| Zimmer,Kristin | Manager | 27 Oct 2023 | Financial Statement Support | Review financial statement for revaluation of investment re-class based on auditor comments for interim financials |
| Zimmer,Kristin | Manager | 27 Oct 2023 | Financial Statement Support | Review financial statement disclosures for revaluation of investment re-class based on auditor comments for interim financials |
| Simpson,Rhett | Senior | 27 Oct 2023 | Financial Statement Support | Tie out of the year end financial statements to updated underlying support |
| Simpson,Rhett | Senior | 27 Oct 2023 | Financial Statement Support | Tie out of the interim financial statements to updated underlying support |
| Simpson,Rhett | Senior | 27 Oct 2023 | Financial Statement Support | Update of NewCo financial statements for the updated stock agreement and partner comments |
| Adams,Paul | Staff | 27 Oct 2023 | Financial statement support | Foot quarter two and year end financial statements |
| Adams,Paul | Staff | 27 Oct 2023 | Financial statement support | Rollforward quarter three interim financial statements |
| Gray,Amaya | Staff | 27 Oct 2023 | Financial statement support | Update external status report deck for J. Block (Celsius) review |
| Riley,Sean | Senior Manager | 30 Oct 2023 | Financial Statement Support | Secondary review of updates to financial statement disclosures based on investment revaluations. |
| Zimmer,Kristin | Manager | 30 Oct 2023 | Financial Statement Support | Review financial statement trial balance for adjusting journal entries for cost of goods sold. |
| Zimmer,Kristin | Manager | 30 Oct 2023 | Financial Statement Support | Review financial statement workbook for flowing through adjustments to cost of goods sold through the financial statements |
| Zimmer,Kristin | Manager | 30 Oct 2023 | Financial Statement Support | Review financial statements for adjustment to cost of goods sold |
| Quinn,Michael J | Executive Director | 30 Oct 2023 | Financial statement support | Continue with review of 3.20 Draft - New FA Depreciation Template 2023 |
| Quinn,Michael J | Executive Director | 30 Oct 2023 | Financial statement support | Review 3.21 Draft - FY 2023 BS and IS Analytics 1 |
| Quinn,Michael J | Executive Director | 30 Oct 2023 | Financial statement support | Review 4.07 Draft - Celsius Going Concern Analysis |
| Simpson,Rhett | Senior | 30 Oct 2023 | Financial Statement Support | Update of interim underlying workbook for the most recent trial balance including changes to prepaid expenses and general and administrative fees |
| Simpson,Rhett | Senior | 30 Oct 2023 | Financial Statement Support | Update of interim financial statements for the most recent trial balance including changes to prepaid expenses and general and administrative fees |
| Adams,Paul | Staff | 30 Oct 2023 | Financial statement support | Update quarter three interim financial statement workbook for new quarter two interim financial statement workbook information |
| Adams,Paul | Staff | 30 Oct 2023 | Financial statement support | Revise trial balance across workbooks and documents for auditor updates |
| Adams,Paul | Staff | 30 Oct 2023 | Financial statement support | Revise quarter three management discussion and analysis for updates from quarter two workbook |
| Hayes,Taylor | Manager | 30 Oct 2023 | Financial Statement Support | Update long lived asset impairment financial statement footnotes |
| Gray,Amaya | Staff | 30 Oct 2023 | Financial statement support | Update Budget to Actuals (BTA) for the week of 10/27 |
| Gray,Amaya | Staff | 30 Oct 2023 | Financial statement support | Update BTA based on J. Lipschutz's comments |
| Zimmer,Kristin | Manager | 31 Oct 2023 | Financial Statement Support | Meeting to discuss financial statement updates and outstanding action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes |
| Eo,Brian Y | Manager | 31 Oct 2023 | Financial Statement Support | Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|-----------------------------|---|
| Yoo,Patrick | Senior | 31 Oct 2023 | Financial Statement Support | Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Simpson,Rhett | Senior | 31 Oct 2023 | Financial Statement Support | Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Gust,Ryan | Manager | 31 Oct 2023 | Financial Statement Support | Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Adams,Paul | Staff | 31 Oct 2023 | Financial Statement Support | Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Hayes,Taylor | Manager | 31 Oct 2023 | Financial Statement Support | Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Riley,Sean | Senior Manager | 31 Oct 2023 | Financial statement support | Meeting with to discuss 9/30 quarterly cost allocations for Mining Business EY Attendees: J. Hill, A. Steger, S. Riley Other Attendees: D. Mendes (BlockCore Partners) J. Block (Fahrenheit) and J. Fan (Celsius), A. Seetharaman (Celsius) |
| Steger,Adam | Senior Manager | 31 Oct 2023 | Financial statement support | Meeting with to discuss 9/30 quarterly cost allocations for Mining Business EY Attendees: J. Hill, A. Steger, S. Riley Other Attendees: D. Mendes (BlockCore Partners) J. Block (Fahrenheit) and J. Fan (Celsius), A. Seetharaman (Celsius) |
| Hill,Jeffrey | Partner/Principal | 31 Oct 2023 | Financial statement support | Meeting with to discuss 9/30 quarterly cost allocations for Mining Business EY Attendees: J. Hill, A. Steger, S. Riley Other Attendees: D. Mendes (BlockCore Partners) J. Block (Fahrenheit) and J. Fan (Celsius), A. Seetharaman (Celsius) |
| Riley,Sean | Senior Manager | 31 Oct 2023 | Financial Statement Support | Secondary review of updates to financial statement workbook based on derivative adjustments. |
| Zimmer,Kristin | Manager | 31 Oct 2023 | Financial Statement Support | Review financial statement workbook update for adjustment to unrealized loss on derivatives |
| Zimmer,Kristin | Manager | 31 Oct 2023 | Financial Statement Support | Review financial statement update for adjustment to unrealized loss on derivatives |
| Eo,Brian Y | Manager | 31 Oct 2023 | Financial statement support | Review historical financial statements word document updates on energy derivative |
| Eo,Brian Y | Manager | 31 Oct 2023 | Financial statement support | Review historical financial statements word document updates on hosting prepaid expenses |
| Simpson,Rhett | Senior | 31 Oct 2023 | Financial Statement Support | Update of year end underlying workbook for the most recent trial balance including changes to prepaid expenses and general and administrative fees |
| Simpson,Rhett | Senior | 31 Oct 2023 | Financial Statement Support | Update of year end financial statements for the most recent trial balance including changes to prepaid expenses and general and administrative fees |
| Adams,Paul | Staff | 31 Oct 2023 | Financial statement support | Rollforward quarter three interim financial statement footnote disclosures |
| Adams,Paul | Staff | 31 Oct 2023 | Financial statement support | Trace invoice numbers for quarter three interim trial balance |
| Adams,Paul | Staff | 31 Oct 2023 | Financial Statement Support | Reconcile balance sheet accounts for quarter three interim financial statements |
| Hayes,Taylor | Manager | 31 Oct 2023 | Financial Statement Support | Update subsequent event disclosures |
| Yoo,Patrick | Senior | 02 Nov 2023 | Financial Statement Support | Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Eo,Brian Y | Manager | 02 Nov 2023 | Financial Statement Support | Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Zimmer, Kristin | Manager | 02 Nov 2023 | Financial Statement Support | Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Adams,Paul | Staff | 02 Nov 2023 | Financial Statement Support | Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Simpson,Rhett | Senior | 02 Nov 2023 | Financial Statement Support | Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Gust, Ryan A. | Manager | 02 Nov 2023 | Financial Statement Support | Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Hayes,Taylor | Manager | 02 Nov 2023 | Financial Statement Support | Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes |
| Gust, Ryan A. | Manager | 03 Nov 2023 | Financial Statement Support | Meeting to discuss income statement line item support documents EY Attendees: P. Adams, K. Zimmer, R. Gust |
| Zimmer, Kristin | Manager | 03 Nov 2023 | Financial Statement Support | Meeting to discuss income statement line item support documents EY Attendees: P. Adams, K. Zimmer, R. Gust |
| Adams,Paul | Staff | 03 Nov 2023 | Financial Statement Support | Meeting to discuss income statement line item support documents EY Attendees: P. Adams, K. Zimmer, R. Gust |
| Zimmer, Kristin | Manager | 08 Nov 2023 | Financial Statement Support | Review of updates based on auditor comments for 6.30 financial statements |
| Zimmer, Kristin | Manager | 08 Nov 2023 | Financial Statement Support | Review of updates based on auditor comments for 9.30 financial statements |
| Zimmer, Kristin | Manager | 09 Nov 2023 | Financial Statement Support | Prepare Q3 2023 statement of cash flows |
| Zimmer, Kristin | Manager | 09 Nov 2023 | Financial Statement Support | Prepare Q2 2023 statement of cash flows |
| Quinn,Michael J | Executive Director | 01 Nov 2023 | Financial statement support | Review 4.08 Celsius Bankruptcy Accounting documents |
| Quinn,Michael J | Executive Director | 06 Nov 2023 | Financial statement support | Review 3.18a Celsius Mining - WP FY 2020 - Tax EY Modified documents |
| Quinn,Michael J | Executive Director | 06 Nov 2023 | Financial statement support | Review 3.18b Celsius Mining LLC 12-31-2021 BS PL Revised Tax Provision documents |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|-----------------------------|--|
| Quinn,Michael J | Executive Director | 06 Nov 2023 | Financial statement support | Review 3.18c Draft - Celsius Mining LLC 12-31-2022 BS PL Revised Tax Provision documents |
| Yoo,Patrick | Senior | 06 Nov 2023 | Financial Statement Support | Update fixed assets financial statement footnote for interims after trial balance changes |
| Yoo,Patrick | Senior | 08 Nov 2023 | Financial Statement Support | Assist with Q3 2023 interim financial statement footnotes (derivatives, cryptocurrency, fixed assets) |
| Adams,Paul | Staff | 01 Nov 2023 | Financial statement support | Support balance sheet reconciliation with invoice pulls |
| Adams,Paul | Staff | 01 Nov 2023 | Financial statement support | Pull quarter 2 interim updates into quarter three financial statements |
| Adams,Paul | Staff | 02 Nov 2023 | Financial statement support | Update interim financial statement workbook |
| Adams,Paul | Staff | 02 Nov 2023 | Financial statement support | Support updates to management discussion and analysis (MD&A) workbook and document |
| Adams,Paul | Staff | 02 Nov 2023 | Financial statement support | Compare trial balance differences to populate quarter three interim financial statement workbook |
| Adams,Paul | Staff | 03 Nov 2023 | Financial statement support | Reconcile income statement line item documents to quarter three financial statement |
| Adams,Paul | Staff | 03 Nov 2023 | Financial statement support | Adjust quarter three interim financial statement workbook trial balance for updates |
| Adams,Paul | Staff | 06 Nov 2023 | Financial statement support | Update quarter 3 interim financial statement workbook for adjustments |
| Adams,Paul | Staff | 06 Nov 2023 | Financial statement support | Update year end financial statements for adjusted numbers |
| Adams,Paul | Staff | 06 Nov 2023 | Financial statement support | Update quarter 2 financial statement document for adjustments |
| Adams,Paul | Staff | 07 Nov 2023 | Financial statement support | Compare year end documentation and workbooks for conformity with interim financial statement document and workbook |
| Adams,Paul | Staff | 07 Nov 2023 | Financial statement support | Update quarter three interim financial statement workbook for adjustments |
| Adams,Paul | Staff | 07 Nov 2023 | Financial statement support | Update quarter three interim financial statement document for adjustments |
| Adams,Paul | Staff | 08 Nov 2023 | Financial statement support | Support interim financial statement document and workbook updates |
| Adams,Paul | Staff | 08 Nov 2023 | Financial statement support | Review and revise trial balance for management discussion and analysis (MD&A) workbook |
| Adams,Paul | Staff | 08 Nov 2023 | Financial statement support | Rollforward quarter three interim financial statement workbook and document |
| Adams,Paul | Staff | 09 Nov 2023 | Financial statement support | Update quarter three interim financial statement document |
| Adams,Paul | Staff | 09 Nov 2023 | Financial statement support | Foot quarter three interim financial statement document |
| Simpson,Rhett | Senior | 01 Nov 2023 | Financial statement support | Update of underlying interim and year end financial statement excel workbook formatting and wording |
| Simpson,Rhett | Senior | 01 Nov 2023 | Financial statement support | Responding to commentary from auditors over the interim and year end financial statements |
| Simpson,Rhett | Senior | 02 Nov 2023 | Financial Statement Support | Review of year end financial statements and addition of commentary |
| Simpson,Rhett | Senior | 02 Nov 2023 | Financial Statement Support | Review of interim financial statements and addition of commentary |
| Simpson,Rhett | Senior | 03 Nov 2023 | Financial Statement Support | Review of interim financial statements |
| Simpson,Rhett | Senior | 06 Nov 2023 | Financial Statement Support | Incorporation of the updated trial balance to the year end financial statements underlying support |
| Simpson,Rhett | Senior | 06 Nov 2023 | Financial Statement Support | Continue review of year end financial statements |
| Simpson,Rhett | Senior | 06 Nov 2023 | Financial Statement Support | Incorporation of the updated trial balance to the June 30 interim financial statements underlying support |
| Simpson,Rhett | Senior | 06 Nov 2023 | Financial Statement Support | Continue review of year end financial statements |
| Simpson,Rhett | Senior | 08 Nov 2023 | Financial Statement Support | Update of September 30th interim financial statement workbook for the current trial balance |
| Simpson,Rhett | Senior | 08 Nov 2023 | Financial Statement Support | Review of the September 30th financial statements |
| Simpson,Rhett | Senior | 09 Nov 2023 | Financial Statement Support | Draft narrative for the commitments and contingencies footnote and underlying support of the September 30th interim financial statements |
| Simpson,Rhett | Senior | 09 Nov 2023 | Financial Statement Support | Draft narrative for the subsequent events footnote and underlying support of the September 30th interim financial statements |
| Simpson,Rhett | Senior | 09 Nov 2023 | Financial Statement Support | Draft narrative for the related parties footnote and underlying support of the September 30th interim financial statements |
| Simpson,Rhett | Senior | 09 Nov 2023 | Financial Statement Support | Draft of the narrative for the bankruptcy footnote and underlying support of the September 30th interim financial statements |
| Simpson,Rhett | Senior | 09 Nov 2023 | Financial Statement Support | Review of financial statements tables and addition of commentary in the September 30th interim financial statements |
| Simpson,Rhett | Senior | 09 Nov 2023 | Financial Statement Support | Research of current event surrounding the court's confirmation order and update of the September 30th interim financial statements |
| Riley,Sean | Senior Manager | 01 Nov 2023 | Financial Statement Support | Secondary review of 2022 year end financial statements and footnotes based on external auditor feedback. |
| Riley,Sean | Senior Manager | 01 Nov 2023 | Financial Statement Support | Secondary review of 2022 year end financial statements workbook based on external auditor feedback. |
| Riley,Sean | Senior Manager | 02 Nov 2023 | Financial Statement Support | Secondary review of 6/30/23 financial statements and footnotes based on external auditor feedback. |
| Riley,Sean | Senior Manager | 02 Nov 2023 | Financial Statement Support | Secondary review of 6/30/23 financial statements workbook based on external auditor feedback. |
| Riley,Sean | Senior Manager | 03 Nov 2023 | Financial Statement Support | Secondary review of 9/30/23 financial statements and footnotes based on external auditor feedback. |
| Riley,Sean | Senior Manager | 03 Nov 2023 | Financial Statement Support | Secondary review of 9/30/23 financial statements workbook based on external auditor feedback. |
| Riley,Sean | Senior Manager | 06 Nov 2023 | Financial Statement Support | Secondary review of 6/30/23 financial statements and footnotes based on updated trial balance. |
| Riley,Sean | Senior Manager | 06 Nov 2023 | Financial Statement Support | Secondary review of 9/30/23 financial statements and footnotes based on updated trial balance. |
| Riley,Sean | Senior Manager | 06 Nov 2023 | Financial Statement Support | Secondary review of revenue recognition footnote based on external audit feedback. |

Financial Statement Support

| Name | Title | Transaction Date | Project Category | Description |
|--------------|----------------|------------------|-----------------------------|--|
| Riley,Sean | Senior Manager | 08 Nov 2023 | Financial Statement Support | Secondary review of 9/30/2023 cash flow statement and associated support. |
| Riley,Sean | Senior Manager | 08 Nov 2023 | Financial Statement Support | Secondary review of the 9/30/23 related party footnote and underlying support. |
| Hayes,Taylor | Manager | 02 Nov 2023 | Financial Statement Support | Draft Going Concern footnote |
| Hayes,Taylor | Manager | 07 Nov 2023 | Financial Statement Support | Update Bitcoin rollforward within financial statements |
| Hayes,Taylor | Manager | 07 Nov 2023 | Financial Statement Support | Update Bitcoin footnote language used related to the bitcoin rollforward within the financial statements |
| | | | | Total |

SEC Pre-Clearance

| Name | Title | Transaction Date | Project Category | Description |
|------------------|---------------------|------------------|--------------------------------|--|
| Helwing,Dan S. | Partner / Principal | 29 Jun 2023 | SEC Pre-Clearance Memo Support | Meeting to discuss preliminary observations on the initial SEC preclearance draft. EY Attendees: S. Zaman, D. Helwing. Other Attendees: J. Block (Celsius) |
| Zaman,Sabina | Partner / Principal | 29 Jun 2023 | SEC Pre-Clearance Memo Support | Meeting to discuss preliminary observations on the initial SEC preclearance draft. EY Attendees: S. Zaman, D. Helwing. Other Attendees: J. Block (Celsius) |
| Helwing,Dan S. | Partner / Principal | 30 Jun 2023 | SEC Pre-Clearance Memo Support | Meeting to discuss additional comments on the initial SEC preclearance draft EY Attendees: D. Helwing, S. Jacobs, C. Jin |
| Jacobs,Steven | Partner / Principal | 30 Jun 2023 | SEC Pre-Clearance Memo Support | Meeting to discuss additional comments on the initial SEC preclearance draft EY Attendees: D. Helwing, S. Jacobs, C. Jin |
| Jin,Crystal | Manager | 30 Jun 2023 | SEC Pre-Clearance Memo Support | Meeting to discuss additional comments on the initial SEC preclearance draft EY Attendees: D. Helwing, S. Jacobs, C. Jin |
| Helwing,Dan S. | Partner / Principal | 29 Jun 2023 | SEC Pre-Clearance Memo Support | First pass at reviewing the SEC preclearance draft for Celsius |
| Zaman,Sabina | Partner / Principal | 29 Jun 2023 | SEC Pre-Clearance Memo Support | Review and provide comments on SEC preclearance draft |
| Helwing,Dan S. | Partner / Principal | 30 Jun 2023 | SEC Pre-Clearance Memo Support | Clarifying and enhancing comments on SEC preclearance draft for Celsius team's review |
| Zaman,Sabina | Partner / Principal | 30 Jun 2023 | SEC Pre-Clearance Memo Support | Prepare updates to comments on SEC preclearance draft to provide to Celsius |
| Quinn,Michael J | Executive Director | 10 Jul 2023 | SEC pre-clearance memo support | Preliminary review of SEC pre clearance memo |
| Quinn,Michael J | Executive Director | 10 Jul 2023 | SEC pre-clearance memo support | Secondary review of updated SEC pre clearance memo |
| Suarez,Ben R. | Senior Manager | 10 Jul 2023 | SEC pre-clearance memo support | Reviewing and commenting on SEC preclearance memo |
| Suarez,Ben R. | Senior Manager | 11 Jul 2023 | SEC pre-clearance memo support | Continue to review and commenting on SEC preclearance memo |
| Helwing,Dan S. | Partner/Principal | 12 Jul 2023 | SEC pre-clearance memo support | Meeting to discuss preliminary observations on 2nd draft of SEC preclearance letter EY attendees - S. Zaman, B. Suarez, D. Helwing Other Attendees: J. Block (Celsius), R. Kaza (Celsius) B. Flattery (Kirkland & Ellis) |
| Helwing,Dan S. | Partner/Principal | 12 Jul 2023 | SEC pre-clearance memo support | Review the SEC preclearance |
| Suarez,Ben R. | Senior Manager | 12 Jul 2023 | SEC pre-clearance memo support | Meeting to discuss preliminary observations on 2nd draft of SEC preclearance letter EY attendees - S. Zaman, B. Suarez, D. Helwing Other Attendees: J. Block (Celsius), R. Kaza (Celsius) B. Flattery (Kirkland & Ellis) |
| Zaman,Sabina | Partner/Principal | 12 Jul 2023 | SEC pre-clearance memo support | Meeting to discuss preliminary observations on 2nd draft of SEC preclearance letter EY attendees - S. Zaman, B. Suarez, D. Helwing Other Attendees: J. Block (Celsius), R. Kaza (Celsius) B. Flattery (Kirkland & Ellis) |
| Helwing,Dan S. | Partner/Principal | 13 Jul 2023 | SEC pre-clearance memo support | Call with J. Block (Celsius) to discuss considerations for engaging with SEC staff prior to submitting preclearance letter |
| Lipschutz,Jordan | Manager | 19 Jul 2023 | SEC pre-clearance memo support | Email correspondence with J. Block (Celsius) regarding status of SEC preclearance letter and ETA to submit |
| Helwing,Dan S. | Partner/Principal | 20 Jul 2023 | SEC pre-clearance memo support | Review third draft of SEC preclearance and sent comments to J. Block (Celsius) |
| Lipschutz,Jordan | Manager | 21 Jul 2023 | SEC pre-clearance memo support | Email correspondence with SEC preclearance team regarding status and progress on preclearance memo |
| Zaman,Sabina | Partner/Principal | 21 Jul 2023 | SEC pre-clearance memo support | Review the latest version of the SEC comment letter |
| Helwing,Dan S. | Partner/Principal | 30 Aug 2023 | SEC pre-clearance memo support | Preparation for call with SEC staff on Celsius predecessor preclearance |
| Helwing,Dan S. | Partner/Principal | 31 Aug 2023 | SEC pre-clearance memo support | Call with SEC staff on predecessor preclearance. EY Attendees: S. Zaman, D. Helwing. Other Attendees: C. Ferraro (Celsius), J. Block (Celsius), Kirkland & Ellis |
| Helwing,Dan S. | Partner/Principal | 31 Aug 2023 | SEC pre-clearance memo support | Debrief of call with SEC staff on predecessor preclearance. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), Kirkland & Ellis |
| Zaman,Sabina | Partner/Principal | 31 Aug 2023 | SEC pre-clearance memo support | Call with SEC staff on predecessor preclearance. EY Attendees: S. Zaman, D. Helwing. Other Attendees: C. Ferraro (Celsius), J. Block (Celsius), Kirkland & Ellis |
| Zaman,Sabina | Partner/Principal | 31 Aug 2023 | SEC pre-clearance memo support | Debrief of call with SEC staff on predecessor preclearance. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), Kirkland & Ellis |

SEC Pre-Clearance

| Name | Title | Transaction Date | Project Category | Description |
|-----------------|--------------------|------------------|--------------------------------|--|
| Helwing,Dan S. | Partner/Principal | 07 Sep 2023 | SEC pre-clearance memo support | Meeting to discuss SEC staff call and action items moving forward . EY Attendees: D. Helwing. Other Attendees: J. Block (Celsius) |
| Helwing,Dan S. | Partner/Principal | 12 Sep 2023 | SEC pre-clearance memo support | Meeting to discuss recent discussion around SEC pre clearance memo update. EY Attendees: D. Helwing. Other Attendees: D. Lopez (Cleary), J. Seigur (Kirkland), J. Block (Celsius) |
| Lin,Caleb | Senior Manager | 13 Sep 2023 | SEC pre-clearance memo support | Review SEC pre-clearance letter |
| Helwing,Dan S. | Partner/Principal | 21 Sep 2023 | SEC pre-clearance memo support | Meeting to discuss supplemental requests regarding SEC preclearance memo. EY Attendees: D. Helwing, S. Zaman. Other Attendees: T. Armelin (SEC), J. Block (Celsius), C. Ferraro (Celsius), E. CHang (Cleary) |
| Helwing,Dan S. | Partner/Principal | 21 Sep 2023 | SEC pre-clearance memo support | Meeting to discuss previous call with SEC and to delegate tasks per requests. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), E. Chang (Cleary), J. Seigur (Kirkland) |
| Zaman,Sabina | Partner/Principal | 21 Sep 2023 | SEC pre-clearance memo support | Meeting to discuss supplemental requests regarding SEC preclearance memo. EY Attendees: D. Helwing, S. Zaman. Other Attendees: T. Armelin (SEC), J. Block (Celsius), C. Ferraro (Celsius), E. CHang (Cleary) |
| Zaman,Sabina | Partner/Principal | 21 Sep 2023 | SEC pre-clearance memo support | Meeting to discuss previous call with SEC and to delegate tasks per requests. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), E. Chang (Cleary), J. Seigur (Kirkland) |
| Helwing,Dan S. | Partner/Principal | 22 Sep 2023 | SEC pre-clearance memo support | Meeting to discuss action items moving forward around SEC preclearance memo. EY Attendees: D. Helwing. Other Attendees: J. Block (Celsius) |
| Helwing,Dan S. | Partner/Principal | 22 Sep 2023 | SEC pre-clearance memo support | Review of draft responses provided by Cleary to certain supplemental requests on audit hardship |
| Zaman,Sabina | Partner/Principal | 20 Oct 2023 | SEC pre-clearance memo support | Meeting to discuss SEC pre clearance EY Attendees: S. Zaman, D. Helwing |
| Riley,Sean | Senior Manager | 19 Oct 2023 | SEC pre-clearance memo support | Preparation of background on staking for the pre-clearance letter (supplemental request 5). |
| Riley,Sean | Senior Manager | 19 Oct 2023 | SEC pre-clearance memo support | Preparation of ability for mining business to be audited (supplemental request 4) for the pre clearance letter |
| Riley,Sean | Senior Manager | 23 Oct 2023 | SEC pre-clearance memo support | Preparation of journal entries related to self-staking. |
| Riley,Sean | Senior Manager | 23 Oct 2023 | SEC pre-clearance memo support | Preparation of pre petition revenue recognition policy (supplemental request 5) for pre-clearance letter. |
| Riley,Sean | Senior Manager | 23 Oct 2023 | SEC pre-clearance memo support | Preparation of post petition revenue recognition policy (supplemental request 5) for pre-clearance letter. |
| Quinn,Michael J | Executive Director | 19 Oct 2023 | SEC pre-clearance memo support | Review of staking policy |
| Horn,David | Partner/Principal | 19 Oct 2023 | SEC pre-clearance memo support | Meeting to discuss SEC pre clearance EY Attendees: D. Horn, D. Helwing Other Attendees: L. McCord (SEC) T. Armelin (SEC), J. Block (Fahrenheit), C. Ferraro (Celsius) |
| Horn,David | Partner/Principal | 19 Oct 2023 | SEC pre-clearance memo support | Meeting to discuss and debrief SEC meeting EY Attendees: D. Horn, D. Helwing Other Attendees: J. Block (Fahrenheit)C. Ferraro (Celsius) |
| Helwing,Dan S. | Partner/Principal | 19 Oct 2023 | SEC pre-clearance memo support | Meeting to discuss SEC pre clearance EY Attendees: D. Horn, D. Helwing Other Attendees: L. McCord (SEC) T. Armelin (SEC), J. Block (Fahrenheit), C. Ferraro (Celsius) |
| Helwing,Dan S. | Partner/Principal | 19 Oct 2023 | SEC pre-clearance memo support | Meeting to discuss and debrief SEC meeting EY Attendees: D. Horn, D. Helwing Other Attendees: J. Block (Fahrenheit)C. Ferraro (Celsius) |
| Helwing,Dan S. | Partner/Principal | 20 Oct 2023 | SEC pre-clearance memo support | Meeting to discuss SEC pre clearance EY Attendees: S. Zaman, D. Helwing |
| Helwing,Dan S. | Partner/Principal | 18 Oct 2023 | SEC pre-clearance memo support | Call with J. Block (Fahrenheit) to prepare for SEC call |
| Helwing,Dan S. | Partner/Principal | 20 Oct 2023 | SEC pre-clearance memo support | Review of draft SEC supplemental letter responses |
| Riley,Sean | Senior Manager | 07 Nov 2023 | SEC pre-clearance memo support | Secondary review of SEC pre clearance letter. |
| Total | | | | |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------------|--------------------|------------------|--------------------------------|---|-------|
| Helwing,Dan S. | Partner/Principal | 27 Jul 2023 | Registration statement support | Call with J. Block (Celsius) to discuss the financial statement requirements in the Form 10 registration statement assuming a successful preclearance request | 0.3 |
| Caruso,Thierry | Partner/Principal | 31 Jul 2023 | Registration Statement Support | Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso | 0.6 |
| Deravin,Susan | Senior Manager | 31 Jul 2023 | Registration statement support | Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso | 0.6 |
| Helwing,Dan S. | Partner/Principal | 31 Jul 2023 | Registration Statement Support | Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso | 0.6 |
| Horn,David | Executive Director | 31 Jul 2023 | Registration Statement Support | Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso | 0.6 |
| Riley,Sean | Senior Manager | 31 Jul 2023 | Registration statement support | Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso | 0.6 |
| Suarez,Ben R. | Senior Manager | 31 Jul 2023 | Registration Statement Support | Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso | 0.6 |
| Sun,Kaiyang | Senior Manager | 31 Jul 2023 | Registration statement support | Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso | 0.6 |
| Zaman,Sabina | Partner/Principal | 31 Jul 2023 | Registration Statement Support | Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso | 0.6 |
| Clark,Miller | Senior | 03 Aug 2023 | Registration statement support | Background discussion of the client and fact pattern, discussion around NewCo and Accounting Standards Codification (ASC) 805 considerations (i.e. purchase consideration, asset v. business acquisition) EY Attendees: M. Clark, B. Suarez, P. Hornecker | 0.3 |
| Suarez,Ben R. | Senior Manager | 03 Aug 2023 | Registration statement support | Background discussion of the client and fact pattern, discussion around NewCo and Accounting Standards Codification (ASC) 805 considerations (i.e. purchase consideration, asset v business acquisition) EY Attendees: B. Suarez, M. Clark, P. Hornecker | 0.3 |
| Suarez,Ben R. | Senior Manager | 03 Aug 2023 | Registration statement support | Accounting Standards Codification (ASC) 805 conclusions and reading registration court disclosure | 0.4 |
| Hornecker,Peter | Partner/Principal | 03 Aug 2023 | Registration statement support | Background discussion of the client and fact pattern, discussion around NewCo and Accounting Standards Codification (ASC) 805 considerations (i.e. purchase consideration, asset v business acquisition) EY Attendees: B. Suarez, M. Clark, P. Hornecker | 0.3 |
| Suarez,Ben R. | Senior Manager | 07 Aug 2023 | Registration statement support | Developing the preliminary draft of the Pro Forma shell | 1.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------------|--------------------|------------------|--------------------------------|--|-------|
| Horn,David | Executive Director | 07 Aug 2023 | Registration statement support | Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh | 0.7 |
| Horn,David | Executive Director | 07 Aug 2023 | Registration statement support | Discussing the requirements for the pro forma, as well as the presentation/format for the final version EY Attendees: B. Suarez, Y. Toh, D. Horn | 0.7 |
| Suarez,Ben R. | Senior Manager | 07 Aug 2023 | Registration statement support | Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh | 0.7 |
| Suarez,Ben R. | Senior Manager | 07 Aug 2023 | Registration statement support | Discussing the requirements for the pro forma, as well as the presentation/format for the final version EY Attendees: B. Suarez, Y. Toh, D. Horn | 0.7 |
| Sun,Kaiyang | Senior Manager | 07 Aug 2023 | Registration statement support | Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh | 0.7 |
| Toh,Yvonne | Manager | 07 Aug 2023 | Registration statement support | Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh | 0.7 |
| Zaman,Sabina | Partner/Principal | 07 Aug 2023 | Registration statement support | Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh | 0.7 |
| Riley,Sean | Senior Manager | 07 Aug 2023 | Registration statement support | Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh | 0.7 |
| Hornecker,Peter | Partner/Principal | 07 Aug 2023 | Registration statement support | Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh | 0.7 |
| Toh,Yvonne | Manager | 07 Aug 2023 | Registration statement support | Discussing the requirements for the pro forma, as well as the presentation/format for the final version EY Attendees: B. Suarez, Y. Toh, D. Horn | 0.7 |
| Suarez,Ben R. | Senior Manager | 08 Aug 2023 | Registration statement support | Accounting Standards Codification (ASC) 805 memo review and writing | 1.9 |
| Suarez,Ben R. | Senior Manager | 11 Aug 2023 | Registration statement support | Meeting - Pro forma kickoff discussion with CFO. EY Attendees: B. Suarez, D. Helwing, D. Horn, S. Zaman. Other Attendees: J.Block (Celsius) | 0.9 |
| Helwing,Dan S. | Partner/Principal | 11 Aug 2023 | Registration statement support | Meeting - Pro forma kickoff discussion with CFO (Joel Block) regarding structure, format and next steps. EY attendees: D. Helwing, S. Zaman, D. Horn, B. Suarez, Y. Toh | 0.9 |
| Horn,David | Executive Director | 11 Aug 2023 | Registration statement support | Meeting - Pro forma kickoff discussion with CFO. EY Attendees: B. Suarez, D. Helwing, D. Horn, S. Zaman. Other Attendees: J.Block (Celsius) | 0.9 |
| Zaman,Sabina | Partner/Principal | 11 Aug 2023 | Registration statement support | Meeting - Pro forma kickoff discussion with CFO. EY Attendees: B. Suarez, D. Helwing, D. Horn, S. Zaman. Other Attendees: J.Block (Celsius) | 0.9 |
| Suarez,Ben R. | Senior Manager | 17 Aug 2023 | Registration statement support | Developing the secondary draft of the Pro Forma shell based on feedback from Celsius | 1.1 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|--------------------------------|--|-------|
| Suarez,Ben R. | Senior Manager | 18 Aug 2023 | Registration statement support | Continuing to develop the secondary draft of the Pro Forma shell based on feedback from Celsius | 0.5 |
| Suarez,Ben R. | Senior Manager | 21 Aug 2023 | Registration statement support | Drafting the preliminary Pro forma narrative | 0.3 |
| Suarez,Ben R. | Senior Manager | 22 Aug 2023 | Registration statement support | Accounting Standards Codification (ASC) 805 memo review and writing | 0.5 |
| Suarez,Ben R. | Senior Manager | 23 Aug 2023 | Registration statement support | Reviewing valuation methodology with Stout Risius Ross, LLC | 0.6 |
| Suarez,Ben R. | Senior Manager | 23 Aug 2023 | Registration statement support | Accounting Standards Codification (ASC) 805 memo review and writing | 1.5 |
| Suarez,Ben R. | Senior Manager | 25 Aug 2023 | Registration statement support | Continuing to draft the Pro forma narrative | 1.2 |
| Suarez,Ben R. | Senior Manager | 28 Aug 2023 | Registration statement support | Adjusting the Pro forma shell and narratives based on client documents received | 1.4 |
| Eo,Brian Y | Manager | 29 Aug 2023 | Registration statement support | Draft pro forma financial statements introduction | 1.6 |
| Eo,Brian Y | Manager | 29 Aug 2023 | Registration statement support | Draft pro forma description of the business | 0.7 |
| Eo,Brian Y | Manager | 29 Aug 2023 | Registration statement support | Draft pro forma description of financing | 0.4 |
| Eo,Brian Y | Manager | 29 Aug 2023 | Registration statement support | Draft pro forma accounting for the combination | 1.2 |
| Eo,Brian Y | Manager | 29 Aug 2023 | Registration statement support | Draft pro forma footnote disclosures | 3.3 |
| Eo,Brian Y | Manager | 29 Aug 2023 | Registration statement support | Analysis on the staleness date | 0.5 |
| Sun,Kaiyang | Senior Manager | 29 Aug 2023 | Registration statement support | Coordinated action items on pro forma financial statements | 2.6 |
| Toh,Yvonne | Manager | 29 Aug 2023 | Registration statement support | Drafting Pro Forma narratives to describe the approach / methodology, assumptions, and caveats of the pro forma financials | 2.5 |
| Eo,Brian Y | Manager | 30 Aug 2023 | Registration statement support | Draft pro forma accounting adjustments | 1.5 |
| Suarez,Ben R. | Senior Manager | 30 Aug 2023 | Registration statement support | Review of preliminary pro forma shell and missing information | 2.3 |
| Suarez,Ben R. | Senior Manager | 31 Aug 2023 | Registration statement support | Review of updated pro forma shell and remaining outstanding information | 0.2 |
| Eo,Brian Y | Manager | 05 Sep 2023 | Registration statement support | Update Statutory Day 1 Template | 3.8 |
| Eo,Brian Y | Manager | 05 Sep 2023 | Registration statement support | Address Celsius Mining Pro Forma Comments | 0.3 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------------------|------------------|--------------------------------|--|-------|
| Lindeman,Ryan | Senior | 05 Sep 2023 | Registration statement support | Addressing review comments on Celsius Mining Pro Forma | 2.2 |
| Eo,Brian Y | Manager | 06 Sep 2023 | Registration statement support | Review draft pro forma financial statement within Profiler tool | 1.2 |
| Gust,Ryan | Manager | 06 Sep 2023 | Registration statement support | Draft Management Discussion and Analysis (MD&A) word document | 3.8 |
| Horn,David | Executive Director | 06 Sep 2023 | Registration statement support | Meeting to discuss Celsius Mining pro forma adjustments EY Attendees: B. Suarez, D. Horn | 0.5 |
| Lindeman,Ryan | Senior | 06 Sep 2023 | Registration statement support | Making updates to Celsius Mining Pro Forma | 1.8 |
| Suarez,Ben R. | Senior Manager | 06 Sep 2023 | Registration statement support | Meeting to discuss Celsius Mining pro forma adjustments EY Attendees: B. Suarez, D. Horn | 0.5 |
| Eo,Brian Y | Manager | 07 Sep 2023 | Registration statement support | Update Statutory Day 1 Template | 1.4 |
| Gust,Ryan | Manager | 07 Sep 2023 | Registration statement support | Review the Management Discussion and Analysis (MD&A) word document and update accordingly based upon changes made in the excel working file due to changes in the financial statements | 2.1 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|--------------------|------------------|--------------------------------|--|-------|
| Lindeman,Ryan | Senior | 07 Sep 2023 | Registration statement support | Add 2022 Balance sheet data to Celsius Mining Pro Forma | 0.5 |
| Eo,Brian Y | Manager | 08 Sep 2023 | Registration statement support | Update Statutory Day 1 Template for opening balance sheet | 2.6 |
| Lindeman,Ryan | Senior | 08 Sep 2023 | Registration statement support | Update Celsius Mining Pro Forma | 1.1 |
| Helwing,Dan S. | Partner/Principal | 11 Sep 2023 | Registration statement support | Meeting to discuss planning around the pro forma workstream EY Attendees: D. Helwing, B. Suarez | 0.4 |
| Horn,David | Executive Director | 11 Sep 2023 | Registration statement support | Executive review of information regarding pro forma financial statements | 0.6 |
| Horn,David | Executive Director | 11 Sep 2023 | Registration statement support | Planning regarding both the 2022 Celsius Mining pro forma and Management Discussion and Analysis (MD&A). | 1.0 |
| Suarez,Ben R. | Senior Manager | 11 Sep 2023 | Registration statement support | Meeting to discuss planning around the pro forma workstream EY Attendees: D. Helwing, B. Suarez | 0.4 |
| Kryva,Anastasiya | Senior | 12 Sep 2023 | Registration statement support | Celsius discussion to update new team members on expected tasks for registration statement support EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------------------|------------------|--------------------------------|--|-------|
| Lin,Caleb | Senior Manager | 12 Sep 2023 | Registration statement support | Celsius discussion to update new team members on expected tasks for registration statement support EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva | 0.5 |
| Lin,Caleb | Senior Manager | 12 Sep 2023 | Registration statement support | Review Celsius transaction structures | 0.7 |
| Suarez,Ben R. | Senior Manager | 12 Sep 2023 | Registration statement support | Celsius discussion to update new team members on expected tasks for registration statement support EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva | 0.5 |
| Toh,Yvonne | Manager | 12 Sep 2023 | Registration statement support | EY Technical Accounting Advisory Group Celsius kick off for new team members EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva | 0.5 |
| Eo,Brian Y | Manager | 13 Sep 2023 | Registration statement support | Update Celsius Mining pro forma financial statement | 1.8 |
| Eo,Brian Y | Manager | 14 Sep 2023 | Registration statement support | Update Statutory Day 1 Template for opening balance sheet | 2.9 |
| Gust,Ryan | Manager | 14 Sep 2023 | Registration statement support | Prepare Management Discussion and Analysis (MD&A) in the financial statements | 2.3 |
| Toh,Yvonne | Manager | 14 Sep 2023 | Registration statement support | Review documentation to search for Celsius Mining pro forma adjustments | 2.5 |
| Eo,Brian Y | Manager | 15 Sep 2023 | Registration statement support | Review preliminary draft version of Celsius Mining pro forma | 1.2 |
| Gust,Ryan | Manager | 15 Sep 2023 | Registration statement support | Continue to prepare Management Discussion and Analysis (MD&A) within financial statements | 1.9 |
| Gust,Ryan | Manager | 15 Sep 2023 | Registration statement support | Review Management Discussion and Analysis (MD&A) in the financial statements | 2.3 |
| Horn,David | Executive Director | 15 Sep 2023 | Registration statement support | Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|----------------|------------------|--------------------------------|--|-------|
| Kryva, Anastasiya | Senior | 15 Sep 2023 | Registration statement support | Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh | 0.5 |
| Kryva, Anastasiya | Senior | 15 Sep 2023 | Registration statement support | Preparation of bottom half of MD&A - liquidity and capital resources | 1.0 |
| Lin, Caleb | Senior Manager | 15 Sep 2023 | Registration statement support | Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh | 0.5 |
| Lin, Caleb | Senior Manager | 15 Sep 2023 | Registration statement support | Gather Management Discussion and Analysis (MD&A) examples and populate structure | 2.8 |
| Suarez, Ben R. | Senior Manager | 15 Sep 2023 | Registration statement support | Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh | 0.5 |
| Toh, Yvonne | Manager | 15 Sep 2023 | Registration statement support | Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh | 0.5 |
| Gust, Ryan | Manager | 18 Sep 2023 | Registration statement support | Prepare the 2022 year end flux analysis | 2.4 |
| Gust, Ryan | Manager | 18 Sep 2023 | Registration statement support | Review the 2022 year end flux analysis | 1.2 |
| Gust, Ryan | Manager | 18 Sep 2023 | Registration statement support | Prepare the 2022 Management Discussion and Analysis (MD&A) | 1.4 |
| Gust, Ryan | Manager | 18 Sep 2023 | Registration statement support | Review the 2022 Management Discussion and Analysis (MD&A) | 0.7 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|----------------|------------------|--------------------------------|---|-------|
| Kryva,Anastasiya | Senior | 18 Sep 2023 | Registration statement support | Preparation of bottom half of MD&A - liquidity and capital resources and critical accounting policies | 3.4 |
| Lin,Caleb | Senior Manager | 18 Sep 2023 | Registration statement support | Review Management Discussion and Analysis (MD&A) document | 0.6 |
| Eo,Brian Y | Manager | 19 Sep 2023 | Registration statement support | Review Statutory Day 1 template updates | 1.6 |
| Gust,Ryan | Manager | 19 Sep 2023 | Registration statement support | Prepare the 2022 Management Discussion and Analysis (MD&A) | 1.5 |
| Gust,Ryan | Manager | 19 Sep 2023 | Registration statement support | Review the 2022 Management Discussion and Analysis (MD&A) | 0.9 |
| Gust,Ryan | Manager | 19 Sep 2023 | Registration statement support | Prepare the 2021 Management Discussion and Analysis (MD&A) | 1.9 |
| Gust,Ryan | Manager | 19 Sep 2023 | Registration statement support | Review the 2021 Management Discussion and Analysis (MD&A) | 1.9 |
| Gust,Ryan | Manager | 19 Sep 2023 | Registration statement support | Review status of 2021 Management Discussion and Analysis (MD&A) flux analysis | 0.9 |
| Kryva,Anastasiya | Senior | 19 Sep 2023 | Registration statement support | Preparation of bottom half of MD&A - critical accounting policies | 0.8 |
| Lin,Caleb | Senior Manager | 19 Sep 2023 | Registration statement support | Review fiscal year 2022 top half Management Discussion and Analysis (MD&A) | 2.6 |
| Eo,Brian Y | Manager | 20 Sep 2023 | Registration statement support | Celsius Mining pro forma accounting adjustment analysis | 0.6 |
| Eo,Brian Y | Manager | 20 Sep 2023 | Registration statement support | Review Celsius Mining pro forma financial statements | 0.7 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|-------------------|------------------|--------------------------------|---|-------|
| Gust,Ryan | Manager | 20 Sep 2023 | Registration statement support | Prepare the 2021 Management Discussion and Analysis (MD&A) | 0.9 |
| Gust,Ryan | Manager | 20 Sep 2023 | Registration statement support | Review the 2021 Management Discussion and Analysis (MD&A) | 0.5 |
| Gust,Ryan | Manager | 20 Sep 2023 | Registration statement support | Prepare the 2023 Interim Management Discussion and Analysis (MD&A) | 1.2 |
| Gust,Ryan | Manager | 20 Sep 2023 | Registration statement support | Review the 2023 Interim Management Discussion and Analysis (MD&A) | 0.6 |
| Kryva,Anastasiya | Senior | 20 Sep 2023 | Registration statement support | Meeting to discuss liquidity meeting and resolve liquidity comments EY Attendees: Y. Toh, A. Kryva | 2.3 |
| Lin,Caleb | Senior Manager | 20 Sep 2023 | Registration statement support | Review fiscal year 2021 top half Management Discussion and Analysis (MD&A) | 3.2 |
| Lin,Caleb | Senior Manager | 20 Sep 2023 | Registration statement support | Review Celsius plan agreements filed 9/15/2023 | 2.8 |
| MacIntosh,Paul | Partner/Principal | 20 Sep 2023 | Registration statement support | Executive review of 2020 compared to 2021 management's discussion and analysis. | 0.8 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|---|-------|
| MacIntosh,Paul | Partner/Principal | 20 Sep 2023 | Registration statement support | Executive review of 2021 vs. 2022 management's discussion and analysis. | 0.9 |
| MacIntosh,Paul | Partner/Principal | 20 Sep 2023 | Registration statement support | Executive review of support workbooks related to management's discussion and analysis. | 0.6 |
| Riley,Sean | Senior Manager | 20 Sep 2023 | Registration statement support | Secondary review of 2020 compared to 2021 management's discussion and analysis. | 3.3 |
| Riley,Sean | Senior Manager | 20 Sep 2023 | Registration statement support | Secondary review of 2021 vs. 2022 management's discussion and analysis. | 3.6 |
| Riley,Sean | Senior Manager | 20 Sep 2023 | Registration statement support | Secondary review of support workbooks related to management's discussion and analysis. | 2.9 |
| Toh,Yvonne | Manager | 20 Sep 2023 | Registration statement support | Meeting to discuss liquidity meeting and resolve liquidity comments EY Attendees: Y. Toh, A. Kryva | 2.3 |
| Zaman,Sabina | Partner/Principal | 20 Sep 2023 | Registration statement support | Executive review of 2020 compared to 2021 management's discussion and analysis. | 1.4 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|--------------------|------------------|--------------------------------|---|-------|
| Zaman,Sabina | Partner/Principal | 20 Sep 2023 | Registration statement support | Executive review of 2021 vs. 2022 management's discussion and analysis. | 1.7 |
| Zaman,Sabina | Partner/Principal | 20 Sep 2023 | Registration statement support | Executive review of support workbooks related to management's discussion and analysis. | 1.3 |
| Gust,Ryan | Manager | 21 Sep 2023 | Registration statement support | Prepare the 2023 Interim Management Discussion and Analysis (MD&A) | 2.2 |
| Gust,Ryan | Manager | 21 Sep 2023 | Registration statement support | Review the 2023 Interim Management Discussion and Analysis (MD&A) | 0.9 |
| Horn,David | Executive Director | 21 Sep 2023 | Registration statement support | Meeting to provide update on pro forma and Management Discussion and Analysis (MD&A) status. EY Attendees: C. Lin, D. Horn, Y. Toh, A. Kryva. | 0.7 |
| Kryva,Anastasiya | Senior | 21 Sep 2023 | Registration statement support | Meeting to discuss pro formal financials and update on Management Discussion and Analysis status EY Attendees: Y. Toh, C. Lin, D. Horn and A.Kryva. | 0.7 |
| Kryva,Anastasiya | Senior | 21 Sep 2023 | Registration statement support | Update bottom half of Management Discussion and Analysis (MD&A) - liquidity - cash flows | 3.5 |
| Lin,Caleb | Senior Manager | 21 Sep 2023 | Registration statement support | Meeting to provide update on pro forma and Management Discussion and Analysis (MD&A) status. EY Attendees: C. Lin, D. Horn, Y. Toh, A. Kryva. | 0.7 |
| Lin,Caleb | Senior Manager | 21 Sep 2023 | Registration statement support | Review bottom half of Management Discussion and Analysis (MD&A) | 3.2 |
| Lin,Caleb | Senior Manager | 21 Sep 2023 | Registration statement support | Review Celsius plan agreements filed 9/15/2023 - part 1 | 2.6 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------------|-------------------|------------------|--------------------------------|--|-------|
| Oakley, Will A. | Manager | 21 Sep 2023 | Registration statement support | Support on preparation of Celsius Mining Pro Forma Financial Statements | 0.1 |
| Toh, Yvonne | Manager | 21 Sep 2023 | Registration statement support | Meeting to provide update on pro forma and Management Discussion and Analysis (MD&A) status. EY Attendees: C. Lin, D. Horn, Y. Toh, A. Kryva. | 0.7 |
| Toh, Yvonne | Manager | 21 Sep 2023 | Registration statement support | Draft of Liquidity and Capital section of the Managements Discussion and Analysis (MD&A) | 1.1 |
| Gust, Ryan | Manager | 22 Sep 2023 | Registration statement support | Review the 2022 Management Discussion and Analysis (MD&A) | 1.1 |
| Gust, Ryan | Manager | 22 Sep 2023 | Registration statement support | Update Management Discussion and Analysis (MD&A) for changes made in the financial statements that flow through to the Management Discussion and Analysis | 2.8 |
| Gust, Ryan | Manager | 22 Sep 2023 | Registration statement support | Review the 2021 Management Discussion and Analysis (MD&A) for updates made by staff | 1.1 |
| Gust, Ryan | Manager | 22 Sep 2023 | Registration statement support | Update the 2021 Management Discussion and Analysis (MD&A) for changes made in the financial statements that flow through to the Management Discussion and Analysis | 2.7 |
| Lin, Caleb | Senior Manager | 22 Sep 2023 | Registration statement support | Continued to review Celsius plan agreements filed 9/15/2023 - part 2 | 1.9 |
| Lin, Caleb | Senior Manager | 22 Sep 2023 | Registration statement support | Review bottom half of Celsius Mining management discussion and analysis (MD&A) | 3.1 |
| MacIntosh, Paul | Partner/Principal | 22 Sep 2023 | Registration statement support | Executive review of six months ended (6/30/2022 and 6/30/2023) Management's Discussion and Analysis. | 0.7 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|----------------|------------------|--------------------------------|--|-------|
| Riley,Sean | Senior Manager | 22 Sep 2023 | Registration statement support | Secondary review of six months ended (6/30/2022 and 6/30/2023) Management's Discussion and Analysis. | 3.2 |
| Toh,Yvonne | Manager | 22 Sep 2023 | Registration statement support | Continue to draft of Liquidity and Capital section of the Managements Discussion and Analysis (MD&A) | 3.2 |
| Chen,Justin | Senior | 25 Sep 2023 | Registration statement support | Rewrite Management Discussion and Analysis (MD&A) interim 2023 for better flow in sentence structure | 2.4 |
| Chen,Justin | Senior | 25 Sep 2023 | Registration statement support | Reconcile Management Discussion and Analysis (MD&A) flux workbook net income and financial statement Word file | 2.6 |
| Eo,Brian Y | Manager | 25 Sep 2023 | Registration statement support | Update pro forma financial statement with latest information | 1.4 |
| Gust,Ryan | Manager | 25 Sep 2023 | Registration statement support | Review the interim Management Discussion and Analysis (MD&A) | 1.7 |
| Gust,Ryan | Manager | 25 Sep 2023 | Registration statement support | Update the interim Management Discussion and Analysis (MD&A) | 2.2 |
| Gust,Ryan | Manager | 25 Sep 2023 | Registration statement support | Review 2021 Management Discussion and Analysis (MD&A) | 0.6 |
| Gust,Ryan | Manager | 25 Sep 2023 | Registration statement support | Update the 2021 Management Discussion and Analysis (MD&A) | 0.8 |
| Kryva,Anastasiya | Senior | 25 Sep 2023 | Registration statement support | Review 2021-2020 year end Management Discussion and Analysis (MD&A) - part 1 | 1.4 |
| Kryva,Anastasiya | Senior | 25 Sep 2023 | Registration statement support | Continued to review 2022-2021 year end Management Discussion and Analysis (MD&A) - part 1 | 1.2 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------------------|------------------|--------------------------------|---|-------|
| Lin,Caleb | Senior Manager | 25 Sep 2023 | Registration statement support | Review Celsius plan agreements filed 9/15/2023 | 3.4 |
| Lindeman,Ryan | Senior | 25 Sep 2023 | Registration statement support | Build out outline of Celsius Mining Pro Forma | 3.3 |
| Lindeman,Ryan | Senior | 25 Sep 2023 | Registration statement support | Adjust outline of Celsius Mining Pro Forma | 3.3 |
| Toh,Yvonne | Manager | 25 Sep 2023 | Registration statement support | Work on Celsius Mining pro forma calculations and review related materials | 1.7 |
| Chen,Justin | Senior | 26 Sep 2023 | Registration statement support | Update footing check for 2022 to 2021 and interim Management Discussion and Analysis (MD&A) Word files | 0.8 |
| Chen,Justin | Senior | 26 Sep 2023 | Registration statement support | Update footing check for 2021 to 2020, and interim Management Discussion and Analysis (MD&A) Word files | 0.6 |
| Eo,Brian Y | Manager | 26 Sep 2023 | Registration statement support | Update Statutory Day 1 Template with latest information | 3.3 |
| Gust,Ryan | Manager | 26 Sep 2023 | Registration statement support | Prepare the Management Discussion and Analysis (MD&A) | 1.2 |
| Gust,Ryan | Manager | 26 Sep 2023 | Registration statement support | Review the Management Discussion and Analysis (MD&A) | 0.8 |
| Horn,David | Executive Director | 26 Sep 2023 | Registration statement support | Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin | 0.4 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|----------------|------------------|--------------------------------|--|-------|
| Kryva,Anastasiya | Senior | 26 Sep 2023 | Registration statement support | Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin | 0.4 |
| Kryva,Anastasiya | Senior | 26 Sep 2023 | Registration statement support | Continued to review 2021-2020 year end Management Discussion and Analysis (MD&A) - part 2 | 0.7 |
| Kryva,Anastasiya | Senior | 26 Sep 2023 | Registration statement support | Continued to review 2022-2021 year end Management Discussion and Analysis (MD&A) - part 2 | 0.4 |
| Kryva,Anastasiya | Senior | 26 Sep 2023 | Registration statement support | Adjust liquidity Management Discussion and Analysis (MD&A) based on D. Horn comments | 2.1 |
| Lin,Caleb | Senior Manager | 26 Sep 2023 | Registration statement support | Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin | 0.4 |
| Lin,Caleb | Senior Manager | 26 Sep 2023 | Registration statement support | Continue to review Celsius plan agreements filed 9/15/2023 | 1.4 |
| Lin,Caleb | Senior Manager | 26 Sep 2023 | Registration statement support | Review information regarding proforma financial statements | 2.6 |
| Lindeman,Ryan | Senior | 26 Sep 2023 | Registration statement support | Enter data into tool to create Celsius Mining pro forma | 3.4 |
| Toh,Yvonne | Manager | 26 Sep 2023 | Registration statement support | Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin | 0.4 |
| Toh,Yvonne | Manager | 26 Sep 2023 | Registration statement support | Review agreements for Celsius Mining pro forma | 2.3 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|----------------|------------------|--------------------------------|---|-------|
| Chen,Justin | Senior | 27 Sep 2023 | Registration statement support | Review Management Discussion and Analysis (MD&A) interim positive and negative signs to ensure financial statement line items are reflected within the descriptions | 1.2 |
| Eo,Brian Y | Manager | 27 Sep 2023 | Registration statement support | Update accounting adjustments in profiler | 0.8 |
| Gray,Amaya | Staff | 27 Sep 2023 | Registration statement support | Begin review of comparison of Master Services Agreement (MSA) for Newco | 1.9 |
| Gust,Ryan | Manager | 27 Sep 2023 | Registration statement support | Review the Management Discussion and Analysis (MD&A) Word documents for all periods | 1.6 |
| Gust,Ryan | Manager | 27 Sep 2023 | Registration statement support | Review the Management Discussion and Analysis Excel sheets for all periods | 0.7 |
| Kryva,Anastasiya | Senior | 27 Sep 2023 | Registration statement support | Adjust year end Management Discussion and Analysis (MD&A) for D. Horn review | 1.4 |
| Lin,Caleb | Senior Manager | 27 Sep 2023 | Registration statement support | Continue to review information regarding proforma financial statements | 2.2 |
| Lin,Caleb | Senior Manager | 27 Sep 2023 | Registration statement support | Review bottom half of Management Discussion and Analysis (MD&A) | 1.7 |
| Lindeman,Ryan | Senior | 27 Sep 2023 | Registration statement support | Continue to enter data into tool to create Celsius Mining pro forma | 1.1 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|--|-------|
| MacIntosh,Paul | Partner/Principal | 27 Sep 2023 | Registration statement support | Executive review of updates to 2020 compared to 2021 Management's Discussion and Analysis | 0.6 |
| MacIntosh,Paul | Partner/Principal | 27 Sep 2023 | Registration statement support | Executive review of updates to 2021 compared to 2022 Management's Discussion and Analysis (MD&A) | 0.4 |
| Riley,Sean | Senior Manager | 27 Sep 2023 | Registration statement support | Secondary review of updates to 2020 compared to 2021 Management's Discussion and Analysis based on executive feedback | 1.1 |
| Riley,Sean | Senior Manager | 27 Sep 2023 | Registration statement support | Secondary review of updates to 2021 compared to 2022 Management's Discussion and Analysis (MD&A) based on executive feedback | 1.7 |
| Toh,Yvonne | Manager | 27 Sep 2023 | Registration statement support | Pro Filer tool Celsius Mining Pro Forma update | 0.7 |
| Zaman,Sabina | Partner/Principal | 27 Sep 2023 | Registration statement support | Executive review of updates to 2020 compared to 2021 Management's Discussion and Analysis based on executive feedback | 0.4 |
| Zaman,Sabina | Partner/Principal | 27 Sep 2023 | Registration statement support | Executive review of updates to 2021 compared to 2022 Management's Discussion and Analysis (MD&A) based on executive feedback | 0.7 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|--------------------|------------------|--------------------------------|--|-------|
| Gray,Amaya | Staff | 28 Sep 2023 | Registration statement support | Continue to review comparison of Master Services Agreement (MSA) for NewCo | 2.7 |
| Gust,Ryan | Manager | 28 Sep 2023 | Registration statement support | Finalize the Management Discussion and Analysis (MD&A) for all periods | 3.2 |
| Horn,David | Executive Director | 28 Sep 2023 | Registration statement support | Meeting to discuss pro forma status EY Attendees: Y. Toh, D. Horn, C. Lin | 0.2 |
| Horn,David | Executive Director | 28 Sep 2023 | Registration statement support | Review of information regarding pro forma financial statements | 1.8 |
| Kryva,Anastasiya | Senior | 28 Sep 2023 | Registration statement support | Update Management Discussion and Analysis (MD&A) liquidity cash flow based on updated cash flow numbers resulting in cash flow explanation changes | 3.5 |
| Lin,Caleb | Senior Manager | 28 Sep 2023 | Registration statement support | Meeting to discuss pro forma status EY Attendees: Y. Toh, D. Horn, C. Lin | 0.2 |
| Lin,Caleb | Senior Manager | 28 Sep 2023 | Registration statement support | Continue to review bottom half of Management Discussion and Analysis (MD&A) | 2.3 |
| Lin,Caleb | Senior Manager | 28 Sep 2023 | Registration statement support | Continue to review information regarding proforma financial statements | 1.6 |
| Lindeman,Ryan | Senior | 28 Sep 2023 | Registration statement support | Continue to enter data into tool to create pro forma | 3.2 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|---|-------|
| Lindeman,Ryan | Senior | 28 Sep 2023 | Registration statement support | Enter commentary and outline of adjustments to Celsius Mining Pro Forma | 2.1 |
| Lindeman,Ryan | Senior | 28 Sep 2023 | Registration statement support | Update Celsius Mining Management Discussion & Analysis (MD&A) | 1.9 |
| MacIntosh,Paul | Partner/Principal | 28 Sep 2023 | Registration statement support | Executive review of adjusted earnings, included in Management's Discussion and Analysis (MD&A) | 0.7 |
| Riley,Sean | Senior Manager | 28 Sep 2023 | Registration statement support | Secondary review of adjusted earnings, included in management's discussion and analysis, for 2020, 2021, and 2022 | 0.9 |
| Toh,Yvonne | Manager | 28 Sep 2023 | Registration statement support | Meeting to discuss pro forma status EY Attendees: Y. Toh, D. Horn, C. Lin | 0.2 |
| Zaman,Sabina | Partner/Principal | 28 Sep 2023 | Registration statement support | Executive review of adjusted earnings, included in management's discussion and analysis, for 2020, 2021, and 2022 | 1.1 |
| Eo,Brian Y | Manager | 29 Sep 2023 | Registration statement support | Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo | 0.9 |
| Eo,Brian Y | Manager | 29 Sep 2023 | Registration statement support | Update accounting adjustments in profiler | 1.2 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|---|-------|
| Lin,Caleb | Senior Manager | 29 Sep 2023 | Registration statement support | Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo | 0.9 |
| Lin,Caleb | Senior Manager | 29 Sep 2023 | Registration statement support | Continue to review information regarding proforma financial statements | 3.1 |
| Lindeman,Ryan | Senior | 29 Sep 2023 | Registration statement support | Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo | 0.9 |
| Lindeman,Ryan | Senior | 29 Sep 2023 | Registration statement support | Build workbook with support for Pro Forma adjustments | 3.9 |
| Lindeman,Ryan | Senior | 29 Sep 2023 | Registration statement support | Build workbook with support for Pro Forma adjustments continued | 1.1 |
| MacIntosh,Paul | Partner/Principal | 29 Sep 2023 | Registration statement support | Executive review of management's discussion and analysis for interim period. | 0.4 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|---|-------|
| MacIntosh,Paul | Partner/Principal | 29 Sep 2023 | Registration statement support | Executive review of cash flows included in 2020 and 2021 Management's Discussion and Analysis | 0.6 |
| MacIntosh,Paul | Partner/Principal | 29 Sep 2023 | Registration statement support | Executive review of cash flows included in 2021 and 2022 Management's Discussion and Analysis (MD&A) | 0.4 |
| Riley,Sean | Senior Manager | 29 Sep 2023 | Registration statement support | Secondary review of management's discussion and analysis for interim period. | 1.8 |
| Riley,Sean | Senior Manager | 29 Sep 2023 | Registration statement support | Secondary review of cash flows included in 2020 and 2021 Management's Discussion and Analysis | 1.2 |
| Riley,Sean | Senior Manager | 29 Sep 2023 | Registration statement support | Secondary review of cash flows included in 2021 and 2022 Management's Discussion and Analysis (MD&A) | 1.3 |
| Toh,Yvonne | Manager | 29 Sep 2023 | Registration statement support | Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo | 0.9 |
| Toh,Yvonne | Manager | 29 Sep 2023 | Registration statement support | Proforma adjustment calculations | 2.6 |
| Zaman,Sabina | Partner/Principal | 29 Sep 2023 | Registration statement support | Executive review of management's discussion and analysis for interim period. | 0.8 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|--------------------------------|---|-------|
| Zaman,Sabina | Partner/Principal | 29 Sep 2023 | Registration statement support | Executive review of cash flows included in 2020 and 2021 Management's Discussion and Analysis | 1.1 |
| Zaman,Sabina | Partner/Principal | 29 Sep 2023 | Registration statement support | Executive review of cash flows included in 2021 and 2022 Management's Discussion and Analysis (MD&A) | 1.3 |
| Lin,Caleb | Senior Manager | 02 Oct 2023 | Registration Statement Support | Meeting to discuss Pro Forma status updates. EY Attendees: Y. Toh, C. Lin | 0.6 |
| Toh,Yvonne | Manager | 02 Oct 2023 | Registration Statement Support | Meeting to discuss Pro Forma status updates. EY Attendees: Y. Toh, C. Lin | 0.6 |
| Lin,Caleb | Senior Manager | 02 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments and status. EY Attendees: C. Lin, D. Horn, Y. Toh | 0.6 |
| Horn,David | Partner/Principal | 02 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments and status. EY Attendees: C. Lin, D. Horn, Y. Toh | 0.6 |
| Toh,Yvonne | Manager | 02 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments and status. EY Attendees: C. Lin, D. Horn, Y. Toh | 0.6 |
| Lindeman,Ryan | Senior | 05 Oct 2023 | Registration Statement Support | Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, R. Gust, S. Zaman, S. Riley | 1.5 |
| Toh,Yvonne | Manager | 05 Oct 2023 | Registration Statement Support | Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh | 1.5 |
| Eo,Brian Y | Manager | 05 Oct 2023 | Registration Statement Support | Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh | 1.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|-------------------|------------------|--------------------------------|---|-------|
| Gust,Ryan | Manager | 05 Oct 2023 | Registration Statement Support | Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh | 1.5 |
| Riley,Sean | Senior Manager | 05 Oct 2023 | Registration Statement Support | Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh | 1.5 |
| Lin,Caleb | Senior Manager | 05 Oct 2023 | Registration Statement Support | Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh | 1.5 |
| Horn,David | Partner/Principal | 05 Oct 2023 | Registration Statement Support | Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh | 1.5 |
| Zaman,Sabina | Partner/Principal | 05 Oct 2023 | Registration Statement Support | Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh | 1.5 |
| Lin,Caleb | Senior Manager | 06 Oct 2023 | Registration Statement Support | Meeting to discuss Management Service Agreements in Pro Forma EY Attendees: Y. Toh, C. Lin | 0.5 |
| Toh,Yvonne | Manager | 06 Oct 2023 | Registration Statement Support | Meeting to discuss Management Service Agreements in Pro Forma EY Attendees: Y. Toh, C. Lin | 0.5 |
| Horn,David | Partner/Principal | 04 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments EY Attendees: C. Lin, D. Horn | 0.5 |
| Lin,Caleb | Senior Manager | 04 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments EY Attendees: C. Lin, D. Horn | 0.5 |
| Riley,Sean | Senior Manager | 03 Oct 2023 | Registration Statement Support | Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh | 0.5 |
| Lin,Caleb | Senior Manager | 03 Oct 2023 | Registration Statement Support | Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|-------------------|------------------|--------------------------------|--|-------|
| Toh,Yvonne | Manager | 03 Oct 2023 | Registration Statement Support | Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh | 0.5 |
| Gust,Ryan | Manager | 03 Oct 2023 | Registration Statement Support | Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh | 0.5 |
| Horn,David | Partner/Principal | 06 Oct 2023 | Registration Statement Support | Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius) | 1.0 |
| Riley,Sean | Senior Manager | 06 Oct 2023 | Registration Statement Support | Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius) | 1.0 |
| Lin,Caleb | Senior Manager | 06 Oct 2023 | Registration Statement Support | Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius) | 1.0 |
| Toh,Yvonne | Manager | 06 Oct 2023 | Registration Statement Support | Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius) | 1.0 |
| Zaman,Sabina | Partner/Principal | 06 Oct 2023 | Registration Statement Support | Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius) | 1.0 |
| Lin,Caleb | Senior Manager | 06 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma. EY Attendees: Y. Toh, C. Lin | 1.0 |
| Toh,Yvonne | Manager | 06 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma. EY Attendees: Y. Toh, C. Lin | 1.0 |
| Lin,Caleb | Senior Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo | 1.0 |
| Horn,David | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo | 1.0 |
| Eo,Brian Y | Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo | 1.0 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|---|-------|
| Helwing,Dan S. | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo | 1.0 |
| Zaman,Sabina | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo | 1.0 |
| Horn,David | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Horn | 0.5 |
| Lin,Caleb | Senior Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Horn | 0.5 |
| Riley,Sean | Senior Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley | 0.4 |
| Lin,Caleb | Senior Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley | 0.4 |
| Horn,David | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley | 0.4 |
| Gust,Ryan | Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley | 0.4 |
| Horn,David | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin) | 0.5 |
| Riley,Sean | Senior Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin) | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|---|-------|
| Lin,Caleb | Senior Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin) | 0.5 |
| Helwing,Dan S. | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin) | 0.5 |
| Hill,Jeffrey | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin) | 0.5 |
| Horn,David | Partner/Principal | 10 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma status. EY Attendees: Y. Toh, D. Horn | 0.7 |
| Toh,Yvonne | Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma status. EY Attendees: Y. Toh, D. Horn | 0.7 |
| Lin,Caleb | Senior Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments EY Attendees: Y. Toh, C. Lin | 0.6 |
| Toh,Yvonne | Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments EY Attendees: Y. Toh, C. Lin | 0.6 |
| Eo,Brian Y | Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss roles and responsibilities going forward for the pro forma financial statements workstream. EY Attendees: B. Eo, R. Simpson, R. Lindeman | 0.5 |
| Lindeman,Ryan | Senior | 10 Oct 2023 | Registration Statement Support | Meeting to discuss roles and responsibilities going forward for the pro forma financial statements workstream. EY Attendees: B. Eo, R. Simpson, R. Lindeman | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|---|-------|
| Simpson,Rhett | Senior | 10 Oct 2023 | Registration Statement Support | Meeting to discuss roles and responsibilities going forward for the pro forma financial statements workstream. EY Attendees: B. Eo, R. Simpson, R. Lindeman | 0.5 |
| Lin,Caleb | Senior Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Horn,David | Partner/Principal | 10 Oct 2023 | Registration Statement Support | Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Toh,Yvonne | Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Helwing,Dan S. | Partner/Principal | 10 Oct 2023 | Registration Statement Support | Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Lin,Caleb | Senior Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss the preparation of the pro forma narrative and financial statements. EY Attendees: C. Lin, Y. Toh | 3.0 |
| Toh,Yvonne | Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss the preparation of the pro forma narrative and financial statements. EY Attendees: C. Lin, Y. Toh | 3.0 |
| Lin,Caleb | Senior Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss Management Discussion and Analysis Updates EY Attendees: Y. Toh, D. Horn, C. Lin | 1.0 |
| Horn,David | Partner/Principal | 10 Oct 2023 | Registration Statement Support | Meeting to discuss Management Discussion and Analysis Updates EY Attendees: Y. Toh, D. Horn, C. Lin | 1.0 |
| Toh,Yvonne | Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss Management Discussion and Analysis Updates EY Attendees: Y. Toh, D. Horn, C. Lin | 1.0 |
| Lin,Caleb | Senior Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss restricted stock unit accounting impact on the pro forma. EY Attendees: Y. Toh, C. Lin, W. Oakley | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|--|-------|
| Toh,Yvonne | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss restricted stock unit accounting impact on the pro forma. EY Attendees: Y. Toh, C. Lin, W. Oakley | 0.5 |
| Oakley,Will A. | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss restricted stock unit accounting impact on the pro forma. EY Attendees: Y. Toh, C. Lin, W. Oakley | 0.5 |
| Lin,Caleb | Senior Manager | 11 Oct 2023 | Registration Statement Support | Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Horn,David | Partner/Principal | 11 Oct 2023 | Registration Statement Support | Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Toh,Yvonne | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Eo,Brian Y | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Lin,Caleb | Senior Manager | 11 Oct 2023 | Registration Statement Support | Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Horn,David | Partner/Principal | 11 Oct 2023 | Registration Statement Support | Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Toh,Yvonne | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Eo,Brian Y | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Riley,Sean | Senior Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh | 0.2 |
| Lin,Caleb | Senior Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh | 0.2 |
| Toh,Yvonne | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh | 0.2 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|--|-------|
| Eo,Brian Y | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh | 0.2 |
| Gust,Ryan | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh | 0.2 |
| Lin,Caleb | Senior Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma review comments. EY Attendees: Y. Toh, C. Lin, D. Horn | 0.5 |
| Horn,David | Partner/Principal | 11 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma review comments. EY Attendees: Y. Toh, C. Lin, D. Horn | 0.5 |
| Toh,Yvonne | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma review comments. EY Attendees: Y. Toh, C. Lin, D. Horn | 0.5 |
| Riley,Sean | Senior Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners) | 0.5 |
| Horn,David | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners) | 0.5 |
| Lin,Caleb | Senior Manager | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners) | 0.5 |
| Helwing,Dan S. | Partner/Principal | 09 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners) | 0.5 |
| Lin,Caleb | Senior Manager | 12 Oct 2023 | Registration Statement Support | Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 0.5 |
| Horn,David | Partner/Principal | 12 Oct 2023 | Registration Statement Support | Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|--------------------------------|--|-------|
| Toh,Yvonne | Manager | 12 Oct 2023 | Registration Statement Support | Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 0.5 |
| Eo,Brian Y | Manager | 12 Oct 2023 | Registration Statement Support | Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 0.5 |
| Simpson,Rhett | Senior | 12 Oct 2023 | Registration Statement Support | Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 0.5 |
| Lin,Caleb | Senior Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Horn,David | Partner/Principal | 12 Oct 2023 | Registration Statement Support | Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Toh,Yvonne | Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Eo,Brian Y | Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh | 0.5 |
| Lin,Caleb | Senior Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh | 0.6 |
| Horn,David | Partner/Principal | 12 Oct 2023 | Registration Statement Support | Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh | 0.6 |
| Toh,Yvonne | Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh | 0.6 |
| Eo,Brian Y | Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh | 0.6 |
| Steger,Adam | Senior Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh | 0.6 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|--------------------------------|--|-------|
| Zaman,Sabina | Partner/Principal | 12 Oct 2023 | Registration Statement Support | Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh | 0.6 |
| Lin,Caleb | Senior Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin | 0.5 |
| Horn,David | Partner/Principal | 12 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin | 0.5 |
| Toh,Yvonne | Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin | 0.5 |
| Eo,Brian Y | Manager | 12 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin | 0.5 |
| Lin,Caleb | Senior Manager | 13 Oct 2023 | Registration Statement Support | Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 1.0 |
| Horn,David | Partner/Principal | 13 Oct 2023 | Registration Statement Support | Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 1.0 |
| Toh,Yvonne | Manager | 13 Oct 2023 | Registration Statement Support | Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 1.0 |
| Eo,Brian Y | Manager | 13 Oct 2023 | Registration Statement Support | Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 1.0 |
| Simpson,Rhett | Senior | 13 Oct 2023 | Registration Statement Support | Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh | 1.0 |
| Walsh,Eric M. | Senior Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss Accounting Standars Codification 718 accounting considerations based on review. EY Attendees: E. Walsh, T. Sherpa | 0.6 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|-------------------|------------------|--------------------------------|--|-------|
| Sherpa,Tsering Y. | Manager | 10 Oct 2023 | Registration Statement Support | Meeting to discuss Accounting Standars Codification 718 accounting considerations based on review. EY Attendees: E. Walsh, T. Sherpa | 0.6 |
| Riley,Sean | Senior Manager | 12 Oct 2023 | Registration Statement Support | Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management) | 0.5 |
| Horn,David | Partner/Principal | 12 Oct 2023 | Registration Statement Support | Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management) | 0.5 |
| Lin,Caleb | Senior Manager | 12 Oct 2023 | Registration Statement Support | Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management) | 0.5 |
| Walsh,Eric M. | Senior Manager | 12 Oct 2023 | Registration Statement Support | Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management) | 0.5 |
| Sherpa,Tsering Y. | Manager | 12 Oct 2023 | Registration Statement Support | Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management) | 0.5 |
| Helwing,Dan S. | Partner/Principal | 12 Oct 2023 | Registration Statement Support | Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management) | 0.5 |
| Riley,Sean | Senior Manager | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|--|-------|
| Horn,David | Partner/Principal | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh | 0.5 |
| Lin,Caleb | Senior Manager | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh | 0.5 |
| Toh,Yvonne | Manager | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh | 0.5 |
| Eo,Brian Y | Manager | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh | 0.5 |
| Lin,Caleb | Senior Manager | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Horn,David | Partner/Principal | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Helwing,Dan S. | Partner/Principal | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Toh,Yvonne | Manager | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Eo,Brian Y | Manager | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Simpson,Rhett | Senior | 16 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh | 0.5 |
| Hill,Jeffrey | Partner/Principal | 16 Oct 2023 | Registration Statement Support | Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius) | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|--|-------|
| Riley,Sean | Senior Manager | 16 Oct 2023 | Registration Statement Support | Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius) | 0.5 |
| Horn,David | Partner/Principal | 16 Oct 2023 | Registration Statement Support | Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius) | 0.5 |
| Helwing,Dan S. | Partner/Principal | 16 Oct 2023 | Registration Statement Support | Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius) | 0.5 |
| Lin,Caleb | Senior Manager | 16 Oct 2023 | Registration Statement Support | Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius) | 0.5 |
| Toh,Yvonne | Manager | 16 Oct 2023 | Registration Statement Support | Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius) | 0.5 |
| Lin,Caleb | Senior Manager | 19 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma edits before sending draft pro forma to the client. EY Attendees: Y. Toh, D. Horn, C. Lin | 0.5 |
| Horn,David | Partner/Principal | 19 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma edits before sending draft pro forma to the client. EY Attendees: Y. Toh, D. Horn, C. Lin | 0.5 |
| Toh,Yvonne | Manager | 19 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma edits before sending draft pro forma to the client. EY Attendees: Y. Toh, D. Horn, C. Lin | 0.5 |
| Toh,Yvonne | Manager | 19 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma edits made after executive review. EY Attendees: Y. Toh, B. Eo, D. Horn | 0.5 |
| Horn,David | Partner/Principal | 19 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma edits made after executive review. EY Attendees: Y. Toh, B. Eo, D. Horn | 0.5 |
| Eo,Brian Y | Manager | 19 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma edits made after executive review. EY Attendees: Y. Toh, B. Eo, D. Horn | 0.5 |
| Yoo,Patrick | Senior | 20 Oct 2023 | Registration Statement Support | Meeting to discuss Management Discussion and Analysis support EY Attendees: R. Gust, P. Yoo | 0.4 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------|-------------------|------------------|--------------------------------|--|-------|
| Gust,Ryan | Manager | 20 Oct 2023 | Registration Statement Support | Meeting to discuss Management Discussion and Analysis support EY Attendees: R. Gust, P. Yoo | 0.4 |
| Yoo,Patrick | Senior | 23 Oct 2023 | Registration Statement Support | Meeting with P. Pandey (Celsius) to discuss how she came up with amounts provided in MDA tables for mining equipment and hashrate. EY Attendees: P. Yoo, R. Gust | 0.2 |
| Gust,Ryan | Manager | 23 Oct 2023 | Registration Statement Support | Meeting with P. Pandey (Celsius) to discuss how she came up with amounts provided in MDA tables for mining equipment and hashrate. EY Attendees: P. Yoo, R. Gust | 0.2 |
| Riley,Sean | Senior Manager | 24 Oct 2023 | Registration Statement Support | Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley | 0.5 |
| Lin,Caleb | Senior Manager | 24 Oct 2023 | Registration Statement Support | Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley | 0.5 |
| Toh,Yvonne | Manager | 24 Oct 2023 | Registration Statement Support | Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley | 0.5 |
| Eo,Brian Y | Manager | 24 Oct 2023 | Registration Statement Support | Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley | 0.5 |
| Toh,Yvonne | Manager | 26 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn | 0.3 |
| Lin,Caleb | Senior Manager | 26 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn | 0.3 |
| Horn,David | Partner/Principal | 26 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn | 0.3 |
| Eo,Brian Y | Manager | 26 Oct 2023 | Registration Statement Support | Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn | 0.3 |
| Horn,David | Partner/Principal | 27 Oct 2023 | Registration Statement Support | Meeting to discuss impact of warrants on Pro Forma. EY Attendees: Y. Toh, D. Horn, C. Lin | 0.2 |
| Lin,Caleb | Senior Manager | 27 Oct 2023 | Registration Statement Support | Meeting to discuss impact of warrants on Pro Forma. EY Attendees: Y. Toh, D. Horn, C. Lin | 0.2 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|--------------------|------------------|--------------------------------|---|-------|
| Toh, Yvonne | Manager | 27 Oct 2023 | Registration Statement Support | Meeting to discuss impact of warrants on Pro Forma. EY Attendees: Y. Toh, D. Horn, C. Lin | 0.2 |
| Hill, Jeffrey | Partner/Principal | 06 Oct 2023 | Registration Statement Support | Meeting to discuss various tax matters associated with the proforma financial statements EY Attendees: J. Hill Other Attendees: J. Block (Fahrenheit) | 1.0 |
| Steger, Adam | Senior Manager | 12 Oct 2023 | Registration Statement Support | Meeting regarding various follow ups on the Mining income tax provision and requests from RSM EY Attendees: J. Hill, A. Steger | 0.5 |
| Hill, Jeffrey | Partner/Principal | 12 Oct 2023 | Registration Statement Support | Meeting regarding various follow ups on the Mining income tax provision and requests from RSM EY Attendees: J. Hill, A. Steger | 0.5 |
| Steger, Adam | Senior Manager | 13 Oct 2023 | Registration Statement Support | Meeting to discuss the draft proforma financial statements for NewCo EY Attendees: J. Hill, A. Steger | 0.5 |
| Hill, Jeffrey | Partner/Principal | 13 Oct 2023 | Registration Statement Support | Meeting to discuss the draft proforma financial statements for NewCo EY Attendees: J. Hill, A. Steger | 0.5 |
| Lin, Caleb | Senior Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, M. Quinn, S. Zaman. D. Helwing | 0.5 |
| Horn, David | Partner/Principal | 11 Oct 2023 | Registration Statement Support | Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, M. Quinn, S. Zaman. D. Helwing | 0.5 |
| Toh, Yvonne | Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, M. Quinn, S. Zaman. D. Helwing | 0.5 |
| Quinn, Michael J. | Executive Director | 11 Oct 2023 | Registration Statement Support | Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|--|-------|
| Riley,Sean | Senior Manager | 11 Oct 2023 | Registration Statement Support | Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing | 0.5 |
| Helwing,Dan S. | Partner/Principal | 11 Oct 2023 | Registration Statement Support | Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing | 0.5 |
| Zaman,Sabina | Partner/Principal | 11 Oct 2023 | Registration Statement Support | Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing | 0.5 |
| Riley,Sean | Senior Manager | 03 Oct 2023 | Registration Statement Support | Secondary review of 2022 year end management discussion and analysis based on executive comments. | 1.3 |
| Riley,Sean | Senior Manager | 03 Oct 2023 | Registration Statement Support | Secondary review of 2021 year end management discussion and analysis based on executive comments. | 0.8 |
| Riley,Sean | Senior Manager | 04 Oct 2023 | Registration Statement Support | Secondary review of liquidity and capital resources within management's discussion and analysis. | 3.3 |
| Riley,Sean | Senior Manager | 06 Oct 2023 | Registration Statement Support | Secondary review of cash flows within managements discussion and analysis. | 2.8 |
| Riley,Sean | Senior Manager | 06 Oct 2023 | Registration Statement Support | Secondary review of critical accounting policies and estimates within managements discussion and analysis. | 3.4 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------|----------------|------------------|--------------------------------|---|-------|
| Riley,Sean | Senior Manager | 09 Oct 2023 | Registration Statement Support | Secondary review of trends and key factors affecting performance within management's discussion and analysis. | 3.9 |
| Riley,Sean | Senior Manager | 09 Oct 2023 | Registration Statement Support | Secondary review of key operating and financial indicators within management's discussion and analysis. | 3.6 |
| Riley,Sean | Senior Manager | 10 Oct 2023 | Registration Statement Support | Secondary review of pro forma financial statements. | 3.1 |
| Riley,Sean | Senior Manager | 25 Oct 2023 | Registration Statement Support | Secondary review of updated managements discussion and analysis support workbook. | 2.9 |
| Riley,Sean | Senior Manager | 26 Oct 2023 | Registration Statement Support | Secondary review of management service agreements in pro formas. | 0.7 |
| Riley,Sean | Senior Manager | 26 Oct 2023 | Registration Statement Support | Secondary review of contribution descriptions (assets and capital contributions). | 0.8 |
| Riley,Sean | Senior Manager | 27 Oct 2023 | Registration Statement Support | Secondary review of adjustments to pro forma income statement and associated footnotes. | 2.9 |
| Riley,Sean | Senior Manager | 27 Oct 2023 | Registration Statement Support | Secondary review of adjustments to pro forma balance sheet and associated footnotes. | 1.6 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------|----------------|------------------|--------------------------------|---|-------|
| Riley,Sean | Senior Manager | 30 Oct 2023 | Registration Statement Support | Preparation of staking policy footnote for managements discussion and analysis. | 3.2 |
| Riley,Sean | Senior Manager | 30 Oct 2023 | Registration Statement Support | Secondary review of accounting treatment of contributed assets, restricted stock and warrants in pro forma footnotes. . | 2.8 |
| Riley,Sean | Senior Manager | 30 Oct 2023 | Registration Statement Support | Secondary review of purchase price allocation in the pro forma footnotes. | 1.2 |
| Riley,Sean | Senior Manager | 31 Oct 2023 | Registration Statement Support | Secondary review of comparison between nine months ended September 30, 2023 and September 30, 2022 for managements discussion and analysis flux . | 3.4 |
| Riley,Sean | Senior Manager | 31 Oct 2023 | Registration Statement Support | Secondary review of managements discussion and analysis support workbook. | 2.4 |
| Riley,Sean | Senior Manager | 31 Oct 2023 | Registration Statement Support | Secondary review of pro forma adjustments related to management agreements. | 2.3 |
| Lin,Caleb | Senior Manager | 02 Oct 2023 | Registration Statement Support | Review Fahrenheit and Bitcoin management agreements | 2.3 |
| Lin,Caleb | Senior Manager | 02 Oct 2023 | Registration Statement Support | Review Management Discussions and Analysis (MD&A) | 1.4 |
| Lin,Caleb | Senior Manager | 03 Oct 2023 | Registration Statement Support | Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes | 0.5 |
| Lin,Caleb | Senior Manager | 03 Oct 2023 | Registration Statement Support | Review pro forma financial information | 2.4 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------|----------------|------------------|--------------------------------|---|-------|
| Lin,Caleb | Senior Manager | 03 Oct 2023 | Registration Statement Support | Review valuation report | 1.1 |
| Lin,Caleb | Senior Manager | 04 Oct 2023 | Registration Statement Support | Review plan Sponsor Contribution Agreement | 0.6 |
| Lin,Caleb | Senior Manager | 04 Oct 2023 | Registration Statement Support | Review SEC Pre-Clearance Letter | 1.2 |
| Lin,Caleb | Senior Manager | 04 Oct 2023 | Registration Statement Support | Continue to review pro forma financial information | 1.7 |
| Lin,Caleb | Senior Manager | 05 Oct 2023 | Registration Statement Support | Continue to review pro forma financial information | 3.0 |
| Lin,Caleb | Senior Manager | 06 Oct 2023 | Registration Statement Support | Review Celsius Network Disclosure Statement | 1.7 |
| Lin,Caleb | Senior Manager | 06 Oct 2023 | Registration Statement Support | Review updated valuation report | 0.8 |
| Lin,Caleb | Senior Manager | 09 Oct 2023 | Registration Statement Support | Review updated SEC Pre-Clearance Letter | 1.7 |
| Lin,Caleb | Senior Manager | 09 Oct 2023 | Registration Statement Support | Continue to review pro forma financial statements narratives | 2.4 |
| Lin,Caleb | Senior Manager | 10 Oct 2023 | Registration Statement Support | Continue to review management discussions and analysis (MD&A) | 1.2 |
| Lin,Caleb | Senior Manager | 10 Oct 2023 | Registration Statement Support | Review pro forma financial statements narratives | 1.7 |
| Lin,Caleb | Senior Manager | 11 Oct 2023 | Registration Statement Support | Review pro forma financial information adjustments | 3.1 |
| Lin,Caleb | Senior Manager | 11 Oct 2023 | Registration Statement Support | Review restricted stock agreements | 1.7 |
| Lin,Caleb | Senior Manager | 12 Oct 2023 | Registration Statement Support | Review warrants agreements | 1.3 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|--------------------------------|--|-------|
| Lin,Caleb | Senior Manager | 12 Oct 2023 | Registration Statement Support | Review restricted stock and warrants accounting | 2.7 |
| Lin,Caleb | Senior Manager | 13 Oct 2023 | Registration Statement Support | Review pro forma financial statements | 2.9 |
| Lin,Caleb | Senior Manager | 16 Oct 2023 | Registration Statement Support | Review pro forma financial statements | 2.9 |
| Lin,Caleb | Senior Manager | 16 Oct 2023 | Registration Statement Support | Review management fees agreements | 1.6 |
| Lin,Caleb | Senior Manager | 17 Oct 2023 | Registration Statement Support | Review pro forma financial statements | 1.9 |
| Lin,Caleb | Senior Manager | 23 Oct 2023 | Registration Statement Support | Review updated valuation report | 0.4 |
| Lin,Caleb | Senior Manager | 24 Oct 2023 | Registration Statement Support | Review pro forma financial statements - day 1 | 1.6 |
| Lin,Caleb | Senior Manager | 25 Oct 2023 | Registration Statement Support | Review pro forma financial statements - day 2 | 0.7 |
| Lin,Caleb | Senior Manager | 26 Oct 2023 | Registration Statement Support | Review pro forma financial statements - day 3 | 0.9 |
| Walsh,Eric M. | Senior Manager | 09 Oct 2023 | Registration Statement Support | Review management services agreement between NewCo and USBTC | 1.0 |
| Walsh,Eric M. | Senior Manager | 10 Oct 2023 | Registration Statement Support | Review of warrant agreement | 0.8 |
| Walsh,Eric M. | Senior Manager | 10 Oct 2023 | Registration Statement Support | Review of restricted stock agreement | 1.1 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|----------------|------------------|--------------------------------|--|-------|
| Walsh,Eric M. | Senior Manager | 10 Oct 2023 | Registration Statement Support | Continuation of review of management services agreement between NewCo and USBTC | 0.4 |
| Walsh,Eric M. | Senior Manager | 10 Oct 2023 | Registration Statement Support | Continue to review of management services agreement between NewCo and Fahrenheit | 0.6 |
| Walsh,Eric M. | Senior Manager | 11 Oct 2023 | Registration Statement Support | Draft summary of restricted stock, warrant, management services agreement and ASC 718 accounting considerations to provide to the client and core team | 1.6 |
| Walsh,Eric M. | Senior Manager | 12 Oct 2023 | Registration Statement Support | Update proforma narrative for restricted stock and warrants | 0.4 |
| Sherpa,Tsering Y. | Manager | 09 Oct 2023 | Registration Statement Support | Review of management services agreement between NewCo and USBTC | 0.4 |
| Sherpa,Tsering Y. | Manager | 10 Oct 2023 | Registration Statement Support | Review of warrant agreement | 1.2 |
| Sherpa,Tsering Y. | Manager | 10 Oct 2023 | Registration Statement Support | Review of restricted stock agreement | 1.1 |
| Sherpa,Tsering Y. | Manager | 10 Oct 2023 | Registration Statement Support | Continuation of review of management services agreement between NewCo and USBTC | 1.9 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|---------|------------------|--------------------------------|---|-------|
| Sherpa,Tsering Y. | Manager | 10 Oct 2023 | Registration Statement Support | Review of management services agreement between NewCo and Fahrenheit | 1.6 |
| Sherpa,Tsering Y. | Manager | 10 Oct 2023 | Registration Statement Support | Drafting summary of restricted stock, warrant, management services agreement and ASC 718 accounting considerations to provide to the client and core team | 1.8 |
| Sherpa,Tsering Y. | Manager | 10 Oct 2023 | Registration Statement Support | Review and edit proforma narrative for restricted stock and warrants | 0.1 |
| Toh,Yvonne | Manager | 02 Oct 2023 | Registration Statement Support | Draft Managements Discussion and Analysis (MD&A) | 2.4 |
| Toh,Yvonne | Manager | 03 Oct 2023 | Registration Statement Support | Preparation of pro forma workbook and narrative | 2.5 |
| Toh,Yvonne | Manager | 04 Oct 2023 | Registration Statement Support | Update management discussion and analysis (MD&A) based on review comments | 2.3 |
| Toh,Yvonne | Manager | 04 Oct 2023 | Registration Statement Support | Review supporting agreements to determine pro forma adjustment impact | 3.1 |
| Toh,Yvonne | Manager | 04 Oct 2023 | Registration Statement Support | Preparation of pro forma workbook and narrative | 2.6 |
| Toh,Yvonne | Manager | 05 Oct 2023 | Registration Statement Support | Review restricted stock agreement to understand pro forma impact | 1.7 |
| Toh,Yvonne | Manager | 06 Oct 2023 | Registration Statement Support | Read warrant agreement to understand pro forma impact | 1.5 |
| Toh,Yvonne | Manager | 10 Oct 2023 | Registration Statement Support | Prepare pro forma workbook and narrative prior to executive review | 3.2 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------|---------|------------------|--------------------------------|--|-------|
| Toh, Yvonne | Manager | 11 Oct 2023 | Registration Statement Support | Update pro forma workbook and narrative | 3.8 |
| Toh, Yvonne | Manager | 12 Oct 2023 | Registration Statement Support | Continue to update pro forma workbook and narrative | 0.9 |
| Toh, Yvonne | Manager | 13 Oct 2023 | Registration Statement Support | Draft of pro forma narrative based on review | 2.8 |
| Toh, Yvonne | Manager | 13 Oct 2023 | Registration Statement Support | Preparation of pro forma workbook | 2.6 |
| Toh, Yvonne | Manager | 13 Oct 2023 | Registration Statement Support | Update pro forma narrative | 0.1 |
| Toh, Yvonne | Manager | 16 Oct 2023 | Registration Statement Support | Update pro forma narrative based on review comments | 3.0 |
| Toh, Yvonne | Manager | 16 Oct 2023 | Registration Statement Support | Update proforma workbook for updated values | 1.3 |
| Toh, Yvonne | Manager | 17 Oct 2023 | Registration Statement Support | Review valuation report to support pro forma values | 1.3 |
| Toh, Yvonne | Manager | 19 Oct 2023 | Registration Statement Support | Update pro forma based on new numbers | 1.2 |
| Toh, Yvonne | Manager | 20 Oct 2023 | Registration Statement Support | Review pro forma supporting schedule | 1.0 |
| Toh, Yvonne | Manager | 25 Oct 2023 | Registration Statement Support | Update pro forma workbook | 1.5 |
| Toh, Yvonne | Manager | 26 Oct 2023 | Registration Statement Support | Review pro forma updates made for changes in numbers and updated support | 1.4 |
| Toh, Yvonne | Manager | 24 Oct 2023 | Registration Statement Support | Review pro forma adjustment support | 0.5 |
| Toh, Yvonne | Manager | 27 Oct 2023 | Registration Statement Support | Review of pro forma adjustments | 0.8 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------------|---------|------------------|--------------------------------|--|-------|
| Kryva,Anastasiya | Senior | 02 Oct 2023 | Registration Statement Support | Clearing general review MD&A comments on cash flows | 0.6 |
| Kryva,Anastasiya | Senior | 03 Oct 2023 | Registration Statement Support | Updating liquidity numbers and explanations based on cash flow updates | 1.0 |
| Kryva,Anastasiya | Senior | 05 Oct 2023 | Registration Statement Support | Finalizing Management's Discussion and Analysis by resolving all comments from executives. | 0.9 |
| Eo,Brian Y | Manager | 02 Oct 2023 | Registration Statement Support | Update Day 1 Template required for purchase price accounting. | 0.3 |
| Eo,Brian Y | Manager | 02 Oct 2023 | Registration Statement Support | Update pro forma workbook documentation | 1.4 |
| Eo,Brian Y | Manager | 02 Oct 2023 | Registration Statement Support | Update pro forma narrative footnote disclosures | 0.8 |
| Eo,Brian Y | Manager | 03 Oct 2023 | Registration Statement Support | Update purchase price allocation (PPA) in pro forma workbook | 1.9 |
| Eo,Brian Y | Manager | 03 Oct 2023 | Registration Statement Support | Review valuation report for fixed assets | 0.6 |
| Eo,Brian Y | Manager | 03 Oct 2023 | Registration Statement Support | Update pro forma workbook documentation | 3.6 |
| Eo,Brian Y | Manager | 03 Oct 2023 | Registration Statement Support | Update pro forma narrative footnote disclosures | 2.8 |
| Eo,Brian Y | Manager | 04 Oct 2023 | Registration Statement Support | Update purchase price allocation in pro forma workbook | 2.1 |
| Eo,Brian Y | Manager | 06 Oct 2023 | Registration Statement Support | Update comments in the pro forma workbook | 3.3 |
| Eo,Brian Y | Manager | 06 Oct 2023 | Registration Statement Support | Update comments in the pro forma narratives | 2.6 |
| Eo,Brian Y | Manager | 09 Oct 2023 | Registration Statement Support | Update Day 1 Purchase Price Accounting Template with latest valuation report | 1.6 |
| Eo,Brian Y | Manager | 09 Oct 2023 | Registration Statement Support | Update pro forma workbook - accounting adjustments | 3.3 |
| Eo,Brian Y | Manager | 09 Oct 2023 | Registration Statement Support | Update pro forma footnote disclosure | 3.2 |
| Eo,Brian Y | Manager | 10 Oct 2023 | Registration Statement Support | Update pro forma workbook documentation | 2.9 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|------------|---------|------------------|--------------------------------|--|-------|
| Eo,Brian Y | Manager | 10 Oct 2023 | Registration Statement Support | Update pro forma narrative footnote disclosures | 3.7 |
| Eo,Brian Y | Manager | 10 Oct 2023 | Registration Statement Support | Update purchase price allocation in pro forma workbook | 1.7 |
| Eo,Brian Y | Manager | 10 Oct 2023 | Registration Statement Support | Review management service agreements | 0.8 |
| Eo,Brian Y | Manager | 11 Oct 2023 | Registration Statement Support | Update face of the pro forma financial statements | 3.3 |
| Eo,Brian Y | Manager | 11 Oct 2023 | Registration Statement Support | Update purchase price footnote disclosures | 1.1 |
| Eo,Brian Y | Manager | 11 Oct 2023 | Registration Statement Support | Review accounting adjustments in pro forma financial statements | 3.6 |
| Eo,Brian Y | Manager | 12 Oct 2023 | Registration Statement Support | Update pro forma excel workbook based on comments received | 3.6 |
| Eo,Brian Y | Manager | 12 Oct 2023 | Registration Statement Support | Update pro forma narratives based on comments received | 3.1 |
| Eo,Brian Y | Manager | 12 Oct 2023 | Registration Statement Support | Review latest valuation report | 0.6 |
| Eo,Brian Y | Manager | 13 Oct 2023 | Registration Statement Support | Update pro forma excel workbook based on latest valuation report | 3.2 |
| Eo,Brian Y | Manager | 13 Oct 2023 | Registration Statement Support | Update pro forma purchase price in narrative | 2.9 |
| Eo,Brian Y | Manager | 13 Oct 2023 | Registration Statement Support | Review pro forma financial statement | 1.7 |
| Eo,Brian Y | Manager | 16 Oct 2023 | Registration Statement Support | Update pro forma workbook based on latest information | 3.2 |
| Eo,Brian Y | Manager | 16 Oct 2023 | Registration Statement Support | Update pro forma narrative based on latest information | 2.9 |
| Eo,Brian Y | Manager | 17 Oct 2023 | Registration Statement Support | Review valuation report - institutional loan | 2.3 |
| Eo,Brian Y | Manager | 17 Oct 2023 | Registration Statement Support | Review valuation report - cryptocurrencies | 2.1 |
| Eo,Brian Y | Manager | 17 Oct 2023 | Registration Statement Support | Review valuation report - investments | 2.7 |
| Eo,Brian Y | Manager | 17 Oct 2023 | Registration Statement Support | Update purchase price allocation in pro forma workbook | 1.1 |
| Eo,Brian Y | Manager | 19 Oct 2023 | Registration Statement Support | Update historical year end income statement in pro forma workbook | 2.1 |
| Eo,Brian Y | Manager | 19 Oct 2023 | Registration Statement Support | Update historical interim income statement in pro forma workbook | 2.4 |
| Eo,Brian Y | Manager | 19 Oct 2023 | Registration Statement Support | Update historical interim balance sheet in pro forma workbook | 3.7 |
| Eo,Brian Y | Manager | 20 Oct 2023 | Registration Statement Support | Update historical year end income statement in pro forma narrative | 1.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|--|-------|
| Eo,Brian Y | Manager | 20 Oct 2023 | Registration Statement Support | Update historical interim income statement in pro forma narrative | 1.1 |
| Eo,Brian Y | Manager | 20 Oct 2023 | Registration Statement Support | Update historical interim balance sheet in pro forma narrative | 2.8 |
| Eo,Brian Y | Manager | 23 Oct 2023 | Registration Statement Support | Review alternative investment report that covers miscellaneous assets | 3.8 |
| Eo,Brian Y | Manager | 23 Oct 2023 | Registration Statement Support | Make additional updates to purchase price allocation in pro forma workbook | 3.7 |
| Eo,Brian Y | Manager | 23 Oct 2023 | Registration Statement Support | Update purchase price allocation footnote disclosures in narrative | 1.1 |
| Eo,Brian Y | Manager | 24 Oct 2023 | Registration Statement Support | Update historical financial statement in pro forma workbook | 3.1 |
| Eo,Brian Y | Manager | 24 Oct 2023 | Registration Statement Support | Update management fees in pro forma workbook | 2.7 |
| Eo,Brian Y | Manager | 24 Oct 2023 | Registration Statement Support | Update statement of operations in pro forma narrative | 2.2 |
| Eo,Brian Y | Manager | 25 Oct 2023 | Registration Statement Support | Update balance sheet in pro forma narrative | 1.8 |
| Eo,Brian Y | Manager | 25 Oct 2023 | Registration Statement Support | Update alternative investments in pro forma narrative | 1.6 |
| Eo,Brian Y | Manager | 25 Oct 2023 | Registration Statement Support | Review the entire pro forma financial statements | 3.1 |
| Eo,Brian Y | Manager | 30 Oct 2023 | Registration Statement Support | Review organizational proceedings for Fahrenheit Inc. | 1.1 |
| Helwing,Dan S. | Partner/Principal | 13 Oct 2023 | Registration Statement Support | Executive review of pro forma financial statements | 1.2 |
| Chen,Justin | Senior | 05 Oct 2023 | Registration Statement Support | Update Management Discussion and Analysis (MD&A) new Key and Financial Indicators paragraphs for Interim | 2.8 |
| Chen,Justin | Senior | 05 Oct 2023 | Registration Statement Support | Update Management Discussion and Analysis (MD&A) new Key and Financial Indicators paragraphs for year-end 2022 | 2.0 |
| Chen,Justin | Senior | 05 Oct 2023 | Registration Statement Support | Update Management Discussion and Analysis (MD&A) new Key and Financial Indicators paragraphs for year-end 2021 | 1.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------|------------------|--------------------------------|--|-------|
| Chen,Justin | Senior | 05 Oct 2023 | Registration Statement Support | Breakout of adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) table for net income and net expense for 6.30 interim financials | 0.7 |
| Chen,Justin | Senior | 05 Oct 2023 | Registration Statement Support | Breakout of Adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) table for net income and net expense for YE 2022 financials | 0.6 |
| Chen,Justin | Senior | 05 Oct 2023 | Registration Statement Support | Breakout of Adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) table for net income and net expense for YE 2021 financials | 0.6 |
| Chen,Justin | Senior | 06 Oct 2023 | Registration Statement Support | Create Bitcoin Mining Excel Table within Management Discussion and Analysis for 6.30 Interim | 1.5 |
| Chen,Justin | Senior | 06 Oct 2023 | Registration Statement Support | Create Bitcoin Mining Excel Table within Management Discussion and Analysis for 2022 year-end | 0.4 |
| Chen,Justin | Senior | 06 Oct 2023 | Registration Statement Support | Create Bitcoin Mining Excel Table within Management Discussion and Analysis for 2021 year-end | 0.3 |
| Chen,Justin | Senior | 06 Oct 2023 | Registration Statement Support | Create 2020 Columns for Consolidated Management Discussion and Analysis (MD&A) for Bitcoin Mined and adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) | 0.9 |
| Yoo,Patrick | Senior | 20 Oct 2023 | Registration Statement Support | Research miner count tables within Management Discussion and Analysis (MD&A) table to see if recalculation works | 1.5 |
| Simpson,Rhett | Senior | 03 Oct 2023 | Registration Statement Support | Compile income statement and balance sheet adjustments sections underlying pro forma support file. | 3.8 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------|------------------|--------------------------------|--|-------|
| Simpson,Rhett | Senior | 03 Oct 2023 | Registration Statement Support | Research of the applicable accounting guidance for the pro forma sensitivity analysis and evaluation of requirements | 1.4 |
| Simpson,Rhett | Senior | 04 Oct 2023 | Registration Statement Support | Review the pro forma financial narrative and incorporation of commentary. | 3.1 |
| Simpson,Rhett | Senior | 04 Oct 2023 | Registration Statement Support | Update of pro forma financial statement to incorporate commentary from the technical accounting group | 1.1 |
| Simpson,Rhett | Senior | 05 Oct 2023 | Registration Statement Support | Creation and compilation of the adjustments and tables to be included in the pro forma narrative | 3.8 |
| Simpson,Rhett | Senior | 05 Oct 2023 | Registration Statement Support | Research of the transaction tax impacts to pro forma financial statements and review of peer treatment | 3.1 |
| Simpson,Rhett | Senior | 09 Oct 2023 | Registration Statement Support | Update of the pro forma financial statements narrative for the most updated adjustments and trial balance | 1.1 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------|------------------|--------------------------------|---|-------|
| Simpson,Rhett | Senior | 10 Oct 2023 | Registration Statement Support | Creation of underlying tables to be included the underlying pro forma financial statements footnotes | 3.7 |
| Simpson,Rhett | Senior | 10 Oct 2023 | Registration Statement Support | Review of the pro forma financial narrative and incorporation of commentary. | 2.8 |
| Simpson,Rhett | Senior | 11 Oct 2023 | Registration Statement Support | Continue with review of the pro forma financial narrative and incorporation of commentary. | 3.8 |
| Simpson,Rhett | Senior | 11 Oct 2023 | Registration Statement Support | Creation of pro forma Earnings Per Share (EPS) underlying calculation and adjustments in the pro forma financial statements | 3.9 |
| Simpson,Rhett | Senior | 12 Oct 2023 | Registration Statement Support | Review of the pro forma financial narrative and incorporation of commentary. | 3.2 |
| Simpson,Rhett | Senior | 12 Oct 2023 | Registration Statement Support | Update of pro forma financial statements for partner commentary in the background section. | 3.4 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------|------------------|--------------------------------|--|-------|
| Simpson,Rhett | Senior | 13 Oct 2023 | Registration Statement Support | Update of the pro forma financial statements narrative for the most updated adjustments and incorporating partner commentary | 1.1 |
| Simpson,Rhett | Senior | 13 Oct 2023 | Registration Statement Support | Tie out of all numbers in the pro forma financial statements | 3.8 |
| Simpson,Rhett | Senior | 16 Oct 2023 | Registration Statement Support | Review of the pro forma financial narrative and incorporation of commentary. | 3.2 |
| Simpson,Rhett | Senior | 16 Oct 2023 | Registration Statement Support | Tie out of all numbers in the pro forma financial statements | 0.9 |
| Simpson,Rhett | Senior | 24 Oct 2023 | Registration Statement Support | Tie out of all numbers in the pro forma financial statements | 1.1 |
| Simpson,Rhett | Senior | 24 Oct 2023 | Registration Statement Support | Review of the pro forma financial narrative and incorporation of commentary. | 3.4 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|---------|------------------|--------------------------------|--|-------|
| Simpson,Rhett | Senior | 26 Oct 2023 | Registration Statement Support | Update of the management fee and depreciation calculations in pro forma financial statements | 2.3 |
| Simpson,Rhett | Senior | 26 Oct 2023 | Registration Statement Support | Tie out of all numbers in the pro forma financial statements | 1.4 |
| Gust,Ryan | Manager | 02 Oct 2023 | Registration Statement Support | Address comments within the management discussion and analysis (MD&A) | 0.8 |
| Gust,Ryan | Manager | 03 Oct 2023 | Registration Statement Support | Update the 2022 Year End management discussion and analysis based on comments | 2.4 |
| Gust,Ryan | Manager | 03 Oct 2023 | Registration Statement Support | Update the 2021 Year End management discussion and analysis based on comments | 1.8 |
| Gust,Ryan | Manager | 03 Oct 2023 | Registration Statement Support | Update the 2023 Interim management discussion and analysis based on comments | 2.5 |
| Gust,Ryan | Manager | 05 Oct 2023 | Registration Statement Support | Prepare the Consolidated Management Discussion and Analysis | 3.7 |
| Gust,Ryan | Manager | 06 Oct 2023 | Registration Statement Support | Continue to prepare the Consolidated Management Discussion and Analysis | 3.9 |
| Gust,Ryan | Manager | 09 Oct 2023 | Registration Statement Support | Prepare the Consolidated Management Discussion and Analysis | 3.9 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------|---------|------------------|--------------------------------|---|-------|
| Gust,Ryan | Manager | 09 Oct 2023 | Registration Statement Support | Address comments within the Consolidate Management Discussion and Analysis | 3.9 |
| Gust,Ryan | Manager | 10 Oct 2023 | Registration Statement Support | Continue to prepare Consolidated Management Discussion and Analysis | 2.7 |
| Gust,Ryan | Manager | 10 Oct 2023 | Registration Statement Support | Continue to address comments in the Consolidated Management Discussion and Analysis | 2.3 |
| Gust,Ryan | Manager | 11 Oct 2023 | Registration Statement Support | Continue to prepare Consolidated Management Discussion and Analysis | 3.9 |
| Gust,Ryan | Manager | 11 Oct 2023 | Registration Statement Support | Continue to address comments in the Consolidated Management Discussion and Analysis | 3.8 |
| Gust,Ryan | Manager | 11 Oct 2023 | Registration Statement Support | Prepare Consolidated Management Discussion and Analysis Workbook | 0.6 |
| Gust,Ryan | Manager | 12 Oct 2023 | Registration Statement Support | Prepare Consolidated Management Discussion and Analysis Workbook | 3.9 |
| Gust,Ryan | Manager | 12 Oct 2023 | Registration Statement Support | Continue to prepare Consolidated Management Discussion and Analysis Workbook | 2.9 |
| Gust,Ryan | Manager | 12 Oct 2023 | Registration Statement Support | Review the Consolidated Management Discussion and Analysis Workbook | 2.0 |
| Gust,Ryan | Manager | 13 Oct 2023 | Registration Statement Support | Review the Consolidated Management Discussion and Analysis | 2.2 |
| Gust,Ryan | Manager | 16 Oct 2023 | Registration Statement Support | Review the Consolidated Management Discussion and Analysis workbook | 2.1 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------|---------|------------------|--------------------------------|---|-------|
| Gust,Ryan | Manager | 17 Oct 2023 | Registration Statement Support | Prepare the third quarter Management Discussion and Analysis | 1.2 |
| Gust,Ryan | Manager | 18 Oct 2023 | Registration Statement Support | Review the third quarter Management Discussion and Analysis | 3.2 |
| Gust,Ryan | Manager | 18 Oct 2023 | Registration Statement Support | Review the third quarter Management Discussion and Analysis workbook | 2.7 |
| Gust,Ryan | Manager | 20 Oct 2023 | Registration Statement Support | Prepare the third quarter Management Discussion and Analysis | 1.7 |
| Gust,Ryan | Manager | 20 Oct 2023 | Registration Statement Support | Prepare the third quarter Management Discussion and Analysis workbook | 2.8 |
| Gust,Ryan | Manager | 23 Oct 2023 | Registration Statement Support | Prepare total payroll to be used in pro forma | 2.0 |
| Gust,Ryan | Manager | 24 Oct 2023 | Registration Statement Support | Prepare the Miner Table in the third quarter Management Discussion and Analysis | 2.1 |
| Gust,Ryan | Manager | 24 Oct 2023 | Registration Statement Support | Review the second quarter Management Discussion and Analysis workbook | 2.4 |
| Gust,Ryan | Manager | 24 Oct 2023 | Registration Statement Support | Review the second quarter Management Discussion and Analysis | 1.6 |
| Gust,Ryan | Manager | 25 Oct 2023 | Registration Statement Support | Update the Consolidated Management Discussion and Analysis | 1.3 |
| Gust,Ryan | Manager | 25 Oct 2023 | Registration Statement Support | Update the Consolidated Management Discussion and Analysis workbook | 1.1 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------|---------|------------------|--------------------------------|---|-------|
| Gust,Ryan | Manager | 25 Oct 2023 | Registration Statement Support | Update the second quarter Management Discussion and Analysis workbook | 1.3 |
| Gust,Ryan | Manager | 25 Oct 2023 | Registration Statement Support | Update the second quarter Management Discussion and Analysis | 0.8 |
| Gust,Ryan | Manager | 25 Oct 2023 | Registration Statement Support | Update the third quarter Management Discussion and Analysis | 1.7 |
| Gust,Ryan | Manager | 25 Oct 2023 | Registration Statement Support | Review the third quarter Management Discussion and Analysis | 1.5 |
| Gust,Ryan | Manager | 25 Oct 2023 | Registration Statement Support | Review the Consolidated Management Discussion and Analysis | 1.3 |
| Gust,Ryan | Manager | 26 Oct 2023 | Registration Statement Support | Updated the year end Management Discussion and Analysis | 2.3 |
| Gust,Ryan | Manager | 26 Oct 2023 | Registration Statement Support | Review the year end Management Discussion and Analysis | 1.6 |
| Gust,Ryan | Manager | 27 Oct 2023 | Registration Statement Support | Prepare updated Management Discussion and Analysis | 3.2 |
| Gust,Ryan | Manager | 27 Oct 2023 | Registration Statement Support | Update the third quarter Management Discussion and Analysis | 0.5 |
| Gust,Ryan | Manager | 30 Oct 2023 | Registration Statement Support | Update year end Management Discussion and Analysis workbook | 2.2 |
| Gust,Ryan | Manager | 30 Oct 2023 | Registration Statement Support | Update year end Management Discussion and Analysis | 2.9 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|---------|------------------|--------------------------------|--|-------|
| Gust,Ryan | Manager | 30 Oct 2023 | Registration Statement Support | Review year end Financial Statements for Management Discussion and Analysis | 0.9 |
| Gust,Ryan | Manager | 31 Oct 2023 | Registration Statement Support | Update management discussion and analysis for updated trial balance | 2.3 |
| Gust,Ryan | Manager | 31 Oct 2023 | Registration Statement Support | Update management discussion and analysis workbook for updated trial balance | 2.7 |
| Lindeman,Ryan | Senior | 02 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 1 | 2.8 |
| Lindeman,Ryan | Senior | 02 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 2 | 2.6 |
| Lindeman,Ryan | Senior | 02 Oct 2023 | Registration Statement Support | Update pro forma adjustments in pro forma tool | 2.7 |
| Lindeman,Ryan | Senior | 03 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 3 | 2.6 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------|------------------|--------------------------------|---|-------|
| Lindeman,Ryan | Senior | 03 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 4 | 2.9 |
| Lindeman,Ryan | Senior | 03 Oct 2023 | Registration Statement Support | Entering pro forma adjustments into pro forma tool | 2.6 |
| Lindeman,Ryan | Senior | 04 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 5 | 3.1 |
| Lindeman,Ryan | Senior | 04 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 6 | 2.1 |
| Lindeman,Ryan | Senior | 05 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 7 | 3.9 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------|------------------|--------------------------------|--|-------|
| Lindeman,Ryan | Senior | 06 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 8 | 2.9 |
| Lindeman,Ryan | Senior | 09 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 9 | 3.1 |
| Lindeman,Ryan | Senior | 09 Oct 2023 | Registration Statement Support | Update pro forma adjustments in pro forma tool | 1.9 |
| Lindeman,Ryan | Senior | 10 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 10 | 3.4 |
| Lindeman,Ryan | Senior | 10 Oct 2023 | Registration Statement Support | Update pro forma adjustments within pro forma tool | 3.6 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|--|-------|
| Lindeman,Ryan | Senior | 11 Oct 2023 | Registration Statement Support | Research pro forma adjustments/ supporting adjustments in workbook - part 11 | 3.9 |
| Lindeman,Ryan | Senior | 11 Oct 2023 | Registration Statement Support | Update pro forma adjustments within pro forma tool | 3.4 |
| Lindeman,Ryan | Senior | 12 Oct 2023 | Registration Statement Support | Update pro forma adjustments within pro forma tool | 1.2 |
| Oakley,Will A. | Manager | 03 Oct 2023 | Registration Statement Support | Review of Business Combination Memo | 1.1 |
| Oakley,Will A. | Manager | 04 Oct 2023 | Registration Statement Support | Review of Business Combination Memo - part 2 | 2.8 |
| Zaman,Sabina | Partner/Principal | 31 Oct 2023 | Registration Statement Support | Executive review of pro forma | 1.9 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|-------------------|------------------|--------------------------------|--|-------|
| Gray,Amaya | Staff | 20 Oct 2023 | Registration Statement Support | Update external status report deck based on J. Lipschutz's feedback | 0.9 |
| Gray,Amaya | Staff | 20 Oct 2023 | Registration Statement Support | Update external status report to based on leadership review | 1.3 |
| Sherpa,Tsering Y. | Manager | 02 Nov 2023 | Registration Statement Support | Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa | 0.5 |
| Eo,Brian Y | Manager | 02 Nov 2023 | Registration Statement Support | Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa | 0.5 |
| Walsh,Eric M. | Senior Manager | 02 Nov 2023 | Registration Statement Support | Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa | 0.5 |
| Simpson,Rhett | Senior | 02 Nov 2023 | Registration Statement Support | Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa | 0.5 |
| Riley,Sean | Senior Manager | 02 Nov 2023 | Registration Statement Support | Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa | 0.5 |
| Toh,Yvonne | Manager | 02 Nov 2023 | Registration Statement Support | Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa | 0.5 |
| Lin,Caleb | Senior Manager | 02 Nov 2023 | Registration Statement Support | Meeting to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, D. Horn, C. Lin | 0.5 |
| Horn,David | Partner/Principal | 02 Nov 2023 | Registration Statement Support | Meeting to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, D. Horn, C. Lin | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|-------------------|------------------|--------------------------------|--|-------|
| Toh,Yvonne | Manager | 02 Nov 2023 | Registration Statement Support | Meeting to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, D. Horn, C. Lin | 0.5 |
| Walsh,Eric M. | Senior Manager | 02 Nov 2023 | Registration Statement Support | Meeting to continue to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, E. Walsh | 0.5 |
| Toh,Yvonne | Manager | 02 Nov 2023 | Registration Statement Support | Meeting to continue to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, E. Walsh | 0.5 |
| Lin,Caleb | Senior Manager | 03 Nov 2023 | Registration Statement Support | Discuss Celsius Mining Pro forma Financial Statements Updates EY Attendees: C. Lin, D. Horn | 0.5 |
| Horn,David | Partner/Principal | 03 Nov 2023 | Registration Statement Support | Discuss Celsius Mining Pro forma Financial Statements Updates EY Attendees: C. Lin, D. Horn | 0.5 |
| Eo,Brian Y | Manager | 07 Nov 2023 | Registration Statement Support | Meeting to discuss the updates on Celsius Mining pro forma financial narrative and workbook. EY Attendees: B. Eo, D. Horn | 0.3 |
| Horn,David | Partner/Principal | 07 Nov 2023 | Registration Statement Support | Meeting to discuss the updates on Celsius Mining pro forma financial narrative and workbook. EY Attendees: B. Eo, D. Horn | 0.3 |
| Horn,David | Partner/Principal | 07 Nov 2023 | Registration Statement Support | Meeting to review auditor comments. EY Attendees: R. Simpson, D. Horn | 0.2 |
| Simpson,Rhett | Senior | 07 Nov 2023 | Registration Statement Support | Meeting to review auditor comments. EY Attendees: R. Simpson, D. Horn | 0.2 |
| Horn,David | Partner/Principal | 07 Nov 2023 | Registration Statement Support | Meeting to discuss auditor comment responses over the Celsius Mining pro forma financial statements.. EY Attendees: R. Simpson, B. Eo, D. Horn, S. Riley. Other Attendees: J. Block (Celsius), | 0.2 |
| Eo,Brian Y | Manager | 07 Nov 2023 | Registration Statement Support | Meeting to discuss auditor comment responses over the Celsius Mining pro forma financial statements.. EY Attendees: R. Simpson, B. Eo, D. Horn, S. Riley. Other Attendees: J. Block (Celsius), | 0.2 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|----------------|-------------------|------------------|--------------------------------|--|-------|
| Simpson,Rhett | Senior | 07 Nov 2023 | Registration Statement Support | Meeting to discuss auditor comment responses over the Celsius Mining pro forma financial statements.. EY Attendees: R. Simpson, B. Eo, D. Horn, S. Riley. Other Attendees: J. Block (Celsius), | 0.2 |
| Riley,Sean | Senior Manager | 07 Nov 2023 | Registration Statement Support | Meeting to discuss auditor comment responses over the Celsius Mining pro forma financial statements.. EY Attendees: R. Simpson, B. Eo, D. Horn, S. Riley. Other Attendees: J. Block (Celsius), | 0.2 |
| Horn,David | Partner/Principal | 09 Nov 2023 | Registration Statement Support | Discussion regarding Management Discussion and Analysis (MD&A) presentation EY Attendees: D. Horn, S. Riley | 0.1 |
| Riley,Sean | Senior Manager | 09 Nov 2023 | Registration Statement Support | Discussion regarding Management Discussion and Analysis (MD&A) presentation EY Attendees: D. Horn, S. Riley | 0.1 |
| Horn,David | Partner/Principal | 08 Nov 2023 | Registration Statement Support | Meeting to discuss Celsius Mining pro forma update for 9/30 EY Attendees: D. Horn, R. Simpson, B. Eo | 0.1 |
| Eo,Brian Y | Manager | 08 Nov 2023 | Registration Statement Support | Meeting to discuss Celsius Mining pro forma update for 9/30 EY Attendees: D. Horn, R. Simpson, B. Eo | 0.1 |
| Simpson,Rhett | Senior | 08 Nov 2023 | Registration Statement Support | Meeting to discuss Celsius Mining pro forma update for 9/30 EY Attendees: D. Horn, R. Simpson, B. Eo | 0.1 |
| Helwing,Dan S. | Partner/Principal | 01 Nov 2023 | Registration Statement Support | Meeting to discuss cyber staking accounting policies EY Attendees: S. Riley, D. Helwing | 0.5 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-----------------|-------------------|------------------|--------------------------------|---|-------|
| Riley,Sean | Senior Manager | 01 Nov 2023 | Registration Statement Support | Meeting to discuss cyber staking accounting policies EY Attendees: S. Riley, D. Helwing | 0.5 |
| Helwing,Dan S. | Partner/Principal | 06 Nov 2023 | Registration Statement Support | Meeting to discuss SEC filing planning. EY Attendees: D. Helwing, S. Riley. Other Attendees: J. Block (Celsius) | 0.3 |
| Riley,Sean | Senior Manager | 06 Nov 2023 | Registration Statement Support | Meeting to discuss SEC filing planning. EY Attendees: D. Helwing, S. Riley. Other Attendees: J. Block (Celsius) | 0.3 |
| Helwing,Dan S. | Partner/Principal | 07 Nov 2023 | Registration Statement Support | Meeting to discuss SEC Celsius Mining pro forma updates EY Attendees: D. Horn, D. Helwing, S. Riley | 0.2 |
| Horn,David | Partner/Principal | 07 Nov 2023 | Registration Statement Support | Meeting to discuss SEC Celsius Mining pro forma updates EY Attendees: D. Horn, D. Helwing, S. Riley | 0.2 |
| Riley,Sean | Senior Manager | 07 Nov 2023 | Registration Statement Support | Meeting to discuss SEC Celsius Mining pro forma updates EY Attendees: D. Horn, D. Helwing, S. Riley | 0.2 |
| McLean,Danielle | Manager | 08 Nov 2023 | Registration Statement Support | Review of Management's SEC Telephonic Inquiry Response Letter Number 2 | 1.1 |
| Lin,Caleb | Senior Manager | 01 Nov 2023 | Registration Statement Support | Review updated Celsius Mining valuation report for warrants | 2.0 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|-------------------|-------------------|------------------|--------------------------------|---|-------|
| Lin,Caleb | Senior Manager | 02 Nov 2023 | Registration Statement Support | Review updated Celsius Mining proforma financial statements | 2.5 |
| Lin,Caleb | Senior Manager | 03 Nov 2023 | Registration Statement Support | Continue to review updated Celsius Mining proforma financial statements | 1.0 |
| Lin,Caleb | Senior Manager | 09 Nov 2023 | Registration Statement Support | Continue to review updated Celsius Mining proforma financial statements | 0.5 |
| Sherpa,Tsering Y. | Manager | 02 Nov 2023 | Registration Statement Support | Review of warrant disclosure and accounting approach | 0.3 |
| Horn,David | Partner/Principal | 07 Nov 2023 | Registration Statement Support | Review of updated Celsius Mining pro forma financial information | 1.0 |
| Helwing,Dan S. | Partner/Principal | 03 Nov 2023 | Registration Statement Support | Review draft accounting policy disclosure | 0.5 |
| Simpson,Rhett | Senior | 02 Nov 2023 | Registration Statement Support | Review of the Celsius Mining pro forma financial narrative and incorporation of commentary. | 0.7 |
| Simpson,Rhett | Senior | 02 Nov 2023 | Registration Statement Support | Update of Celsius Mining pro forma financial statement for the latest financial statements | 3.1 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|--------|------------------|--------------------------------|--|-------|
| Simpson,Rhett | Senior | 02 Nov 2023 | Registration Statement Support | Response to commentary left by the technical accounting group over the Celsius Mining pro forma financial statements | 0.4 |
| Simpson,Rhett | Senior | 03 Nov 2023 | Registration Statement Support | Provide feedback during review of Celsius Mining pro forma financial statements | 3.4 |
| Simpson,Rhett | Senior | 07 Nov 2023 | Registration Statement Support | Update of pro forma financial statements for the most updated trial balance | 2.2 |
| Simpson,Rhett | Senior | 07 Nov 2023 | Registration Statement Support | Response to auditor comments over the pro forma financial statements | 2.3 |
| Simpson,Rhett | Senior | 08 Nov 2023 | Registration Statement Support | Rollforward of the pro forma financial statement underlying workbook and support for the September 30th period | 2.3 |
| Simpson,Rhett | Senior | 08 Nov 2023 | Registration Statement Support | Rollforward of the pro forma financial statement financial statements for the September 30th period | 1.6 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|---------|------------------|--------------------------------|--|-------|
| Gust, Ryan A. | Manager | 01 Nov 2023 | Registration Statement Support | Research the disclosure requirements for the Form 10 financial statements | 0.4 |
| Gust, Ryan A. | Manager | 01 Nov 2023 | Registration Statement Support | Update the second quarter management discussion and analysis excel support workbook (MD&A) | 2.1 |
| Gust, Ryan A. | Manager | 01 Nov 2023 | Registration Statement Support | Continue to update the second quarter management discussion and analysis (MD&A) word document | 1.8 |
| Gust, Ryan A. | Manager | 02 Nov 2023 | Registration Statement Support | Continuation of updates to second quarter management discussion and analysis excel support workbook (MD&A) | 3.1 |
| Gust, Ryan A. | Manager | 02 Nov 2023 | Registration Statement Support | Update the second quarter management discussion and analysis (MD&A) word document continued | 2.9 |
| Gust, Ryan A. | Manager | 03 Nov 2023 | Registration Statement Support | Update the second quarter management discussion and analysis (MD&A) workbook | 3.6 |
| Gust, Ryan A. | Manager | 03 Nov 2023 | Registration Statement Support | Update the second quarter management discussion and analysis | 3.2 |
| Gust, Ryan A. | Manager | 06 Nov 2023 | Registration Statement Support | Review Celsius Form 10 for Management Discussion and Analysis (MD&A) | 1.2 |
| Gust, Ryan A. | Manager | 06 Nov 2023 | Registration Statement Support | Update Celsius Form 10 for Management Discussion and Analysis (MD&A) | 1.1 |
| Gust, Ryan A. | Manager | 06 Nov 2023 | Registration Statement Support | Update the second quarter management discussion and analysis (MD&A) workbook | 2.4 |
| Gust, Ryan A. | Manager | 06 Nov 2023 | Registration Statement Support | Update the second quarter management discussion and analysis (MD&A) | 1.9 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|---------------|----------------|------------------|--------------------------------|---|-------|
| Gust, Ryan A. | Manager | 07 Nov 2023 | Registration Statement Support | Continue to review Celsius Form 10 for Management Discussion and Analysis (MD&A) based on updates from lawyers | 3.9 |
| Gust, Ryan A. | Manager | 07 Nov 2023 | Registration Statement Support | Continue to update the Form 10 for the second quarter section of the Management Discussion and Analysis (MD&A) following updates from Celsius | 1.7 |
| Gust, Ryan A. | Manager | 08 Nov 2023 | Registration Statement Support | Update the Form 10 liquidity and capital resources section for the Management Discussion and Analysis (MD&A) based on updated facts from Celsius | 2.8 |
| Gust, Ryan A. | Manager | 08 Nov 2023 | Registration Statement Support | Continue to update the Form 10 for the Cost to Mine a BTC and Key Operating and Financial Indicator sections of the Management Discussion and Analysis (MD&A) based on updated facts from Celsius | 2.9 |
| Gust, Ryan A. | Manager | 08 Nov 2023 | Registration Statement Support | Continue to review the second quarter result of operations section of the management discussion and analysis (MD&A) workbook updated facts from Celsius | 1.3 |
| Gust, Ryan A. | Manager | 09 Nov 2023 | Registration Statement Support | Continue to review the second quarter management discussion and analysis (MD&A) workbook based upon figures from Celsius | 0.7 |
| Gust, Ryan A. | Manager | 09 Nov 2023 | Registration Statement Support | Continue to update Celsius Form 10 for the year end result of operations section of the Management Discussion and Analysis (MD&A) based on material items from Celsius | 2.6 |
| Gust, Ryan A. | Manager | 09 Nov 2023 | Registration Statement Support | Update the third quarter management discussion and analysis (MD&A) workbook | 2.8 |
| Gust, Ryan A. | Manager | 09 Nov 2023 | Registration Statement Support | Continue to update the third quarter management discussion and analysis (MD&A) | 1.9 |
| Riley,Sean | Senior Manager | 07 Nov 2023 | Registration Statement Support | Secondary review of pro forma financial statements based on updates to the trial balance. | 2.3 |
| Riley,Sean | Senior Manager | 08 Nov 2023 | Registration Statement Support | Secondary review of 9/30/23 pro forma support workbook. | 2.3 |

Registration Statement Support

| Name | Title | Transaction Date | Project Category | Description | Hours |
|--------------|----------------|------------------|--------------------------------|--|--------------|
| Riley,Sean | Senior Manager | 08 Nov 2023 | Registration Statement Support | Secondary review of 6/30/23 cash flows included in Form 10. | 2.9 |
| Riley,Sean | Senior Manager | 09 Nov 2023 | Registration Statement Support | Secondary review of 6/30/23 managements discussion and analysis (MD&A) period over period flux. | 2.9 |
| Riley,Sean | Senior Manager | 09 Nov 2023 | Registration Statement Support | Secondary review of 6/30/23 management's discussion and analysis (MD&A) period over period support workbook. | 2.7 |
| Riley,Sean | Senior Manager | 09 Nov 2023 | Registration Statement Support | Secondary review of 6/30/23 key operating and financial indicators in the Form 10. | 2.6 |
| Toh,Yvonne | Manager | 01 Nov 2023 | Registration Statement Support | Review valuation report warrants and determine pro forma impact | 1.5 |
| Toh,Yvonne | Manager | 02 Nov 2023 | Registration Statement Support | Preparation of Celsius Mining pro forma workbook support for warrants | 1.5 |
| Toh,Yvonne | Manager | 03 Nov 2023 | Registration Statement Support | Review Celsius Mining pro forma updates | 1.5 |
| Total | | | | | 985.6 |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|---------------------|------------------|------------------|--|
| Gandz,Benjamin | Senior Manager | 22 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Gandz,Benjamin | Senior Manager | 22 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 1. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY) |
| Geron,Eyal | Manager | 22 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Geron,Eyal | Manager | 22 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 1. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY) |
| Gonen,Eyal | Partner / Principal | 22 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Sussman,Adam | Senior | 22 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Sussman,Adam | Senior | 22 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 1. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY) |
| Gandz,Benjamin | Senior Manager | 25 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 2. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY) |
| Geron,Eyal | Manager | 25 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 2. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY) |
| Sussman,Adam | Senior | 25 Jun 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 2. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY) |
| Gandz,Benjamin | Senior Manager | 26 Jun 2023 | Transfer Pricing | Analyzing contribution of GK8. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Geron,Eyal | Manager | 26 Jun 2023 | Transfer Pricing | Analyzing contribution of GK8. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Sussman,Adam | Senior | 26 Jun 2023 | Transfer Pricing | Analyzing contribution of GK8. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Gandz,Benjamin | Senior Manager | 28 Jun 2023 | Transfer Pricing | Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Geron,Eyal | Manager | 28 Jun 2023 | Transfer Pricing | Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Gonen,Eyal | Partner / Principal | 28 Jun 2023 | Transfer Pricing | Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Sussman,Adam | Senior | 28 Jun 2023 | Transfer Pricing | Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) |
| Gandz,Benjamin | Senior Manager | 29 Jun 2023 | Transfer Pricing | Preparing action plan for documentation including local file and Masterfile and contemporaneous files. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY) |
| Geron,Eyal | Manager | 29 Jun 2023 | Transfer Pricing | Preparing action plan for documentation including local file and Masterfile and contemporaneous files. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY) |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|----------------|------------------|------------------|---|
| Sussman,Adam | Senior | 29 Jun 2023 | Transfer Pricing | Preparing action plan for documentation including local file and Masterfile and contemporaneous files . (EY), A. Sussman (EY) and E. Geron (EY) |
| Gandz,Benjamin | Senior Manager | 02 Jul 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the management allocation. Attendees Sussman (EY), and E.Geron (EY) |
| Gandz,Benjamin | Senior Manager | 02 Jul 2023 | Transfer Pricing | Analyzing the headcount of the various departments per each Celsius's entity. Attendees - B.Gandz (EY) |
| Gandz,Benjamin | Senior Manager | 02 Jul 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis. Attendees - B. Gandz (EY),and A. Sussman (EY) |
| Geron,Eyal | Manager | 02 Jul 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the management allocation. Attendees Sussman (EY), and E.Geron (EY) |
| Sussman,Adam | Senior | 02 Jul 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the management allocation. Attendees Sussman (EY), and E.Geron (EY) |
| Sussman,Adam | Senior | 02 Jul 2023 | Transfer Pricing | Analyzing the headcount of the various departments per each Celsius's entity. Attendees - B.Gandz (EY) |
| Sussman,Adam | Senior | 02 Jul 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis. Attendees - B. Gandz (EY),and A. Sussman (EY) |
| Erell,Dana | Partner | 03 Jul 2023 | Transfer Pricing | Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY) |
| Gandz,Benjamin | Senior Manager | 03 Jul 2023 | Transfer Pricing | Drafting action plan for documentation including local file and Masterfile and contemporaneous files. B.Gandz (EY), and A.Sussman (EY) |
| Gandz,Benjamin | Senior Manager | 03 Jul 2023 | Transfer Pricing | Reviewing previous files and analyzing all working paper files. B.Gandz (EY), and A.Sussman (EY) |
| Gandz,Benjamin | Senior Manager | 03 Jul 2023 | Transfer Pricing | Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY) |
| Geron,Eyal | Manager | 03 Jul 2023 | Transfer Pricing | Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY) |
| Gonen,Eyal | Partner | 03 Jul 2023 | Transfer Pricing | Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY) |
| Sussman,Adam | Senior | 03 Jul 2023 | Transfer Pricing | Reviewing previous files and analyzing all working paper files. B.Gandz (EY), and A.Sussman (EY) |
| Sussman,Adam | Senior | 03 Jul 2023 | Transfer Pricing | Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY) |
| Erell,Dana | Partner | 04 Jul 2023 | Transfer Pricing | Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY). |
| Gandz,Benjamin | Senior Manager | 04 Jul 2023 | Transfer Pricing | Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY). |
| Gandz,Benjamin | Senior Manager | 04 Jul 2023 | Transfer Pricing | Preparing client data request. Attendees A.Sussman (EY), E.Geron (EY) and B. Gandz (EY) |
| Geron,Eyal | Manager | 04 Jul 2023 | Transfer Pricing | Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY). |
| Geron,Eyal | Manager | 04 Jul 2023 | Transfer Pricing | Preparing client data request. Attendees A.Sussman (EY), E.Geron (EY) and B. Gandz (EY) |
| Gonen,Eyal | Partner | 04 Jul 2023 | Transfer Pricing | Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY). |
| Sussman,Adam | Senior | 04 Jul 2023 | Transfer Pricing | Preparing client data request. Attendees A.Sussman (EY), E.Geron (EY) and B. Gandz (EY) |
| Sussman,Adam | Senior | 04 Jul 2023 | Transfer Pricing | Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY). |
| Erell,Dana | Partner | 05 Jul 2023 | Transfer Pricing | Reviewing working paper files received from client in connection to the management allocation. D.Erell (EY) and E.Geron (EY) |
| Erell,Dana | Partner | 05 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |
| Gandz,Benjamin | Senior Manager | 05 Jul 2023 | Transfer Pricing | Reviewing write-up of the corporate analysis and Bankruptcy proceedings. B.Gandz (EY) |
| Gandz,Benjamin | Senior Manager | 05 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|----------------|------------------|------------------|--|
| Geron,Eyal | Manager | 05 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |
| Gonen,Eyal | Partner | 05 Jul 2023 | Transfer Pricing | Analyzing working paper filings received from client. E.Gonen (EY) |
| Gonen,Eyal | Partner | 05 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |
| Sussman,Adam | Senior | 05 Jul 2023 | Transfer Pricing | Drafting a write-up detailing developments in the corporate structure of the Celsius Group and Bankruptcy Proceedings. A.Sussman (EY) |
| Sussman,Adam | Senior | 05 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |
| Erell,Dana | Partner | 12 Jul 2023 | Transfer Pricing | Reviewing work to date and drafting action plan. Attendees D. Erell (EY) and E. Gonen (EY) |
| Gandz,Benjamin | Senior Manager | 12 Jul 2023 | Transfer Pricing | Draft notes and questions for upcoming meeting with the client. B.Gandz (EY) |
| Gandz,Benjamin | Senior Manager | 12 Jul 2023 | Transfer Pricing | Reviewing notes and questions for upcoming meeting with the client. Attendees: B.Gandz (EY) and E.Gonen (EY) |
| Gandz,Benjamin | Senior Manager | 12 Jul 2023 | Transfer Pricing | Meeting with client to analyze contribution with GK8, and to discuss background of facts and assumptions. Attendees: B.Gandz (EY), E. Geron (EY), L. Koren (Celsius), J.Fulay (Celsius) and M. Nachman (Celsius) |
| Geron,Eyal | Manager | 12 Jul 2023 | Transfer Pricing | Reviewing notes and questions for upcoming meeting with the client. Attendees: B.Gandz (EY) and E.Gonen (EY) |
| Geron,Eyal | Manager | 12 Jul 2023 | Transfer Pricing | Meeting with client to analyze contribution with GK8, and to discuss background of facts and assumptions. Attendees: B.Gandz (EY), E. Geron (EY), L. Koren (Celsius), J.Fulay (Celsius) and M. Nachman (Celsius) |
| Gonen,Eyal | Partner | 12 Jul 2023 | Transfer Pricing | Reviewing work to date and drafting action plan. Attendees D. Erell (EY) and E. Gonen (EY) |
| Sussman,Adam | Senior | 16 Jul 2023 | Transfer Pricing | Reviewing the various Celsius entities and the various roles with regard to HQ allocation. A.Sussman (EY) |
| Sussman,Adam | Senior | 16 Jul 2023 | Transfer Pricing | Reviewing working paper files received from client with regard to HQ Allocation. A. Sussman (EY) |
| Sussman,Adam | Senior | 17 Jul 2023 | Transfer Pricing | Analyzing contribution of GK8. A.Sussman (EY) |
| Sussman,Adam | Senior | 18 Jul 2023 | Transfer Pricing | Drafting Introductory description and business overview incorporating bankruptcy proceedings for Celsius Group - Day 1. A.Sussman (EY) |
| Erell,Dana | Partner | 19 Jul 2023 | Transfer Pricing | Reviewing allocation of profits/ losses between Celsius Group affiliates. D.Erell (EY) |
| Gandz,Benjamin | Senior Manager | 19 Jul 2023 | Transfer Pricing | Reviewing Introductory description and business overview incorporating bankruptcy proceedings for Celsius Group - Day 1. B.Gandz (EY) |
| Gandz,Benjamin | Senior Manager | 19 Jul 2023 | Transfer Pricing | Analyzing working paper filings received from client in connection to the management allocation and contribution. B.Gandz (EY) |
| Sussman,Adam | Senior | 19 Jul 2023 | Transfer Pricing | Drafting Introductory description and business overview incorporating bankruptcy proceedings for Celsius Group - Day 2. A.Sussman (EY) |
| Sussman,Adam | Senior | 19 Jul 2023 | Transfer Pricing | Reviewing working paper filings received from client in connection to the management allocation. A. Sussman (EY) |
| Erell,Dana | Partner | 20 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |
| Gandz,Benjamin | Senior Manager | 20 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |
| Geron,Eyal | Manager | 20 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |
| Gonen,Eyal | Partner | 20 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |
| Sussman,Adam | Senior | 20 Jul 2023 | Transfer Pricing | Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY) and E.Geron (EY) |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|----------------|------------------|------------------|--|
| Sussman,Adam | Senior | 20 Jul 2023 | Transfer Pricing | Drafting Introductory description and business overview incorporating bankruptcy proceedings for Conto report - Day 3. A.Sussman (EY) |
| Erell,Dana | Partner | 23 Jul 2023 | Transfer Pricing | Reviewing the description of the Bankruptcy and Celsius entities roles. D.Erell (EY) |
| Gandz,Benjamin | Senior Manager | 23 Jul 2023 | Transfer Pricing | Reviewing industry specific information. B.Gandz (EY) |
| Gonen,Eyal | Partner | 23 Jul 2023 | Transfer Pricing | Reviewing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis |
| Gonen,Eyal | Partner | 23 Jul 2023 | Transfer Pricing | Reviewing transfer pricing model and headquarters cost allocations. E.Gonen (EY) |
| Sussman,Adam | Senior | 23 Jul 2023 | Transfer Pricing | Analyzing industry specific information and drafting comprehensive Industry analysis - Day 1. A.Sussman (EY) |
| Sussman,Adam | Senior | 23 Jul 2023 | Transfer Pricing | Analyzing industry specific information and drafting comprehensive Industry analysis - Day 1. A.Sussman (EY) |
| Erell,Dana | Partner | 24 Jul 2023 | Transfer Pricing | Analyzing the most appropriate allocation key to be applied to the HQ allocation. D.Erell (EY) |
| Erell,Dana | Partner | 24 Jul 2023 | Transfer Pricing | Review of Celsius's Group overview and Bankruptcy proceedings. D.Erell (EY) |
| Gandz,Benjamin | Senior Manager | 24 Jul 2023 | Transfer Pricing | Reviewing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis |
| Gandz,Benjamin | Senior Manager | 24 Jul 2023 | Transfer Pricing | Drafting the selection of appropriate allocate keys to be applied. B.Gandz (EY) |
| Sussman,Adam | Senior | 24 Jul 2023 | Transfer Pricing | Analyzing industry specific information and drafting comprehensive Industry analysis - Day 2. A.Sussman (EY) |
| Sussman,Adam | Senior | 24 Jul 2023 | Transfer Pricing | Analyzing industry specific information and drafting comprehensive Industry analysis - Day 2. A.Sussman (EY) |
| Erell,Dana | Partner | 25 Jul 2023 | Transfer Pricing | Reviewing the economic analysis and HQ allocation documentation. D.Erell (EY) |
| Gandz,Benjamin | Senior Manager | 25 Jul 2023 | Transfer Pricing | Review of the characterization of the various Celsius entities. B.Gandz (EY) |
| Sussman,Adam | Senior | 25 Jul 2023 | Transfer Pricing | Drafting the functions, risks, and assets of the relevant entities for the headquarters allocation documentation (EY), A. Sussman (EY), E. Gonen (EY), and E. Geron (EY) |
| Sussman,Adam | Senior | 25 Jul 2023 | Transfer Pricing | Drafting functions of relevant entities for HQ allocation documentation - Day 1. A. Sussman (EY) |
| Sussman,Adam | Senior | 25 Jul 2023 | Transfer Pricing | Drafting transaction flow, and review of corporate structure. A.Sussman (EY) |
| Sussman,Adam | Senior | 25 Jul 2023 | Transfer Pricing | Drafting economic analysis to explain profit allocations. A.Sussman (EY) |
| Sussman,Adam | Senior | 25 Jul 2023 | Transfer Pricing | Drafting the relevant entities risks for headquarters allocation documentation - Day 1. A. Sussman (EY) |
| Gandz,Benjamin | Senior Manager | 26 Jul 2023 | Transfer Pricing | Prepare for meeting with client and review data request. B. Gandz (EY) |
| Gandz,Benjamin | Senior Manager | 26 Jul 2023 | Transfer Pricing | Meeting with client to discuss progress of work and missing information. B.Gandz (EY) |
| Gandz,Benjamin | Senior Manager | 26 Jul 2023 | Transfer Pricing | Review of contemporaneous documentation for headquarters allocation. B.Gandz (EY) |
| Sussman,Adam | Senior | 26 Jul 2023 | Transfer Pricing | Reviewing the contributions made between Celsius affiliated entity for technology based professional services |
| Sussman,Adam | Senior | 26 Jul 2023 | Transfer Pricing | Drafting the functions of Celsius affiliated entities, and assessing the risks. A.Sussman (EY) |
| Sussman,Adam | Senior | 26 Jul 2023 | Transfer Pricing | Reviewing the functional analysis and adding the relevant missing data. A.Sussman (EY) |
| Erell,Dana | Partner | 27 Jul 2023 | Transfer Pricing | Reviewing the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis. D.Erell (EY) |
| Gandz,Benjamin | Senior Manager | 27 Jul 2023 | Transfer Pricing | Reviewing GK8 functional analysis and associated risks. B.Gandz (EY) |
| Gandz,Benjamin | Senior Manager | 27 Jul 2023 | Transfer Pricing | Reviewing UK and Mining functional analysis and associated risks. B.Gandz (EY) |
| Sussman,Adam | Senior | 27 Jul 2023 | Transfer Pricing | Drafting GK8 (New Allocation) functional and additions post client talk. A.Sussman (EY) |
| Sussman,Adam | Senior | 27 Jul 2023 | Transfer Pricing | Drafting explanation on cost allocation between Celsius affiliates. A.Sussman (EY) |
| Sussman,Adam | Senior | 27 Jul 2023 | Transfer Pricing | Drafting and Editing functional and entity descriptions from client discussions. A.Sussman (EY) |
| Erell,Dana | Partner | 30 Jul 2023 | Transfer Pricing | Reviewing work to date and stage of completion of project. Attendees E. Gonen (EY) and D. Erell (EY) |
| Gandz,Benjamin | Senior Manager | 30 Jul 2023 | Transfer Pricing | Drafting the economic analysis - Day 2. B.Gandz (EY) |
| Gandz,Benjamin | Senior Manager | 30 Jul 2023 | Transfer Pricing | Analyzing the allocations in connection to other services within the Group. B.Gandz (EY) |
| Gonen,Eyal | Partner | 30 Jul 2023 | Transfer Pricing | Reviewing work to date and stage of completion of project. Attendees E. Gonen (EY) and D. Erell (EY) |
| Sussman,Adam | Senior | 30 Jul 2023 | Transfer Pricing | Drafting Business Description incorporating profit split between the relevant entities - Day 1. A.Sussman (EY) |
| Sussman,Adam | Senior | 30 Jul 2023 | Transfer Pricing | Drafting Business Description incorporating profit split between the relevant entities - Day 1. A.Sussman (EY) |
| Sussman,Adam | Senior | 30 Jul 2023 | Transfer Pricing | Drafting Business Descriptions of Celsius European entities - Day 1. A.Sussman (EY) |
| Gandz,Benjamin | Senior Manager | 31 Jul 2023 | Transfer Pricing | Reviewing intercompany/ institutional loans to be incorporated for FY 2022. Attendees - B. Gandz (EY) and E. Geron (EY) |
| Gandz,Benjamin | Senior Manager | 31 Jul 2023 | Transfer Pricing | Drafting the economic analysis - Day 3. B.Gandz (EY) |
| Geron,Eyal | Manager | 31 Jul 2023 | Transfer Pricing | Reviewing intercompany/ institutional loans to be incorporated for FY 2022. Attendees - B. Gandz (EY) and E. Geron (EY) |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|----------------|------------------|------------------|---|
| Sussman,Adam | Senior | 31 Jul 2023 | Transfer Pricing | Reviewing intercompany/ institutional loans to be incorporated for FY 2022. Attendees - B. Gandz (EY), Geron (EY) |
| Sussman,Adam | Senior | 31 Jul 2023 | Transfer Pricing | Drafting Business Description incorporating profit split between the relevant entities - Day 2. A.Sussman (EY) |
| Sussman,Adam | Senior | 31 Jul 2023 | Transfer Pricing | Drafting Business Descriptions of Celsius European entities - Day 2. A.Sussman (EY) |
| Gandz,Benjamin | Senior Manager | 01 Aug 2023 | Transfer Pricing | Reviewing the Headquarter Allocation report - Day 1 |
| Gandz,Benjamin | Senior Manager | 01 Aug 2023 | Transfer Pricing | Reviewing the Functional Analysis and add relevant information to support bankruptcy proceedings - Day 1 |
| Gandz,Benjamin | Senior Manager | 01 Aug 2023 | Transfer Pricing | Analyzing the intercompany/ institutional loans to be implemented in Headquarter allocation report - Day 1 |
| Sussman,Adam | Senior | 01 Aug 2023 | Transfer Pricing | Reviewing the various Celsius's entities involved in the profit split 6662 documentation |
| Sussman,Adam | Senior | 01 Aug 2023 | Transfer Pricing | Drafting the introduction and executive summary for profit split 6662 documentation |
| Sussman,Adam | Senior | 01 Aug 2023 | Transfer Pricing | Drafting facts and summary section and business overview for profit split 6662 documentation - Day 1 |
| Gandz,Benjamin | Senior Manager | 01 Aug 2023 | Transfer Pricing | Reviewing the executive summary, and business overview, and various transactions incorporated - Day 1 |
| Gandz,Benjamin | Senior Manager | 02 Aug 2023 | Transfer Pricing | Reviewing the executive summary, and business overview, and various transactions incorporated - Day 2 |
| Gandz,Benjamin | Senior Manager | 02 Aug 2023 | Transfer Pricing | Reviewing the Functional Analysis and add relevant information to support bankruptcy proceedings - Day 2 |
| Gandz,Benjamin | Senior Manager | 02 Aug 2023 | Transfer Pricing | Reviewing the Headquarter Allocation report - Day 2 |
| Gandz,Benjamin | Senior Manager | 02 Aug 2023 | Transfer Pricing | Analyzing the intercompany/ institutional loans to be implemented in Headquarter allocation report - Day 2 |
| Sussman,Adam | Senior | 02 Aug 2023 | Transfer Pricing | Drafting facts and summary section and business overview for profit split 6662 documentation - Day 2 |
| Sussman,Adam | Senior | 02 Aug 2023 | Transfer Pricing | Drafting the introduction and executive summary for profit split 6662 documentation - Day 2 |
| Sussman,Adam | Senior | 02 Aug 2023 | Transfer Pricing | Drafting and researching comparable industries for industry analysis for profit split 6662 documentation - Day 2 |
| Sussman,Adam | Senior | 02 Aug 2023 | Transfer Pricing | Drafting the relevant entity descriptions and functions for profit split 6662 documentation - Day 1 |
| Gandz,Benjamin | Senior Manager | 03 Aug 2023 | Transfer Pricing | Reviewing the relevant entity descriptions and functions for profit split documentation |
| Sussman,Adam | Senior | 03 Aug 2023 | Transfer Pricing | Drafting facts and summary section and business overview for profit split 6662 documentation - Day 3 |
| Sussman,Adam | Senior | 03 Aug 2023 | Transfer Pricing | Drafting the introduction and executive summary for profit split 6662 documentation - Day 3 |
| Sussman,Adam | Senior | 03 Aug 2023 | Transfer Pricing | Drafting the relevant entity descriptions and functions for profit split 6662 documentation - Day 3 |
| Gandz,Benjamin | Senior Manager | 06 Aug 2023 | Transfer Pricing | Reviewing the facts and assumptions and checking regulations from Israeli, and United States Transfer Pricing |
| Gandz,Benjamin | Senior Manager | 06 Aug 2023 | Transfer Pricing | Reviewing the Functional Analysis |
| Gandz,Benjamin | Senior Manager | 06 Aug 2023 | Transfer Pricing | Drafting amendments for Business Overview in HQ allocation report |
| Sussman,Adam | Senior | 06 Aug 2023 | Transfer Pricing | Review of HQ allocation report post client comments and new information. Attendees - B.Gandz (EY), A.Sussman (EY), Lior Koren (Celsius) |
| Gandz,Benjamin | Senior Manager | 06 Aug 2023 | Transfer Pricing | Review of HQ allocation report post client comments and new information. Attendees - B.Gandz (EY), A.Sussman (EY), Lior Koren (Celsius) |
| Sussman,Adam | Senior | 06 Aug 2023 | Transfer Pricing | Drafting amendments in Functional Analysis in HQ allocation report |
| Sussman,Adam | Senior | 06 Aug 2023 | Transfer Pricing | Drafting amendments in Economic Analysis in HQ allocation report |
| Sussman,Adam | Senior | 06 Aug 2023 | Transfer Pricing | Drafting amendments to Executive Summary in HQ allocation report |
| Sussman,Adam | Senior | 07 Aug 2023 | Transfer Pricing | Meeting with client to draft bankruptcy description and to analyze the remaining core departments and entities - Day 1 |
| Gandz,Benjamin | Senior Manager | 07 Aug 2023 | Transfer Pricing | Attendees - B.Gandz (EY), A.Sussman (EY), Lior Koren (Celsius) |
| Gandz,Benjamin | Senior Manager | 07 Aug 2023 | Transfer Pricing | Reviewing the core entities functions and descriptions post client meeting - Day 1 |
| Gandz,Benjamin | Senior Manager | 07 Aug 2023 | Transfer Pricing | Meeting with client to draft bankruptcy description and to analyze the remaining core departments and entities - Day 1 |
| Sussman,Adam | Senior | 07 Aug 2023 | Transfer Pricing | Attendees - B.Gandz (EY), A.Sussman (EY), Lior Koren (Celsius) |
| Sussman,Adam | Senior | 07 Aug 2023 | Transfer Pricing | Drafting description on bankruptcy and core entities - Day 1 |
| Sussman,Adam | Senior | 07 Aug 2023 | Transfer Pricing | Drafting description on bankruptcy and core entities - Day 1 |
| Sussman,Adam | Senior | 07 Aug 2023 | Transfer Pricing | Drafting description of main core functions of the relevant Group entities - Day 1 |
| Gandz,Benjamin | Senior Manager | 08 Aug 2023 | Transfer Pricing | Reviewing the Bankruptcy description to be implemented into reports post meeting with client - Day 2 |
| Gandz,Benjamin | Senior Manager | 08 Aug 2023 | Transfer Pricing | Reviewing the core entities functions and descriptions post client meeting - Day 2 |
| Sussman,Adam | Senior | 08 Aug 2023 | Transfer Pricing | Drafting description on bankruptcy and core entities - Day 2 |
| Sussman,Adam | Senior | 08 Aug 2023 | Transfer Pricing | Drafting description of main core functions of the relevant Group entities - Day 2 |
| Gandz,Benjamin | Senior Manager | 09 Aug 2023 | Transfer Pricing | Reviewing the Economic Analysis |
| Gandz,Benjamin | Senior Manager | 09 Aug 2023 | Transfer Pricing | Reviewing and making amendments to bankruptcy description and core entities functions |
| Sussman,Adam | Senior | 09 Aug 2023 | Transfer Pricing | Drafting description of main core functions of the relevant Group entities - Day 3 |
| Geron,Eyal | Manager | 09 Aug 2023 | Transfer Pricing | Reviewing the cost allocation in relation to the management activities |
| Sussman,Adam | Senior | 09 Aug 2023 | Transfer Pricing | Drafting description on bankruptcy and core entities - Day 3 |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|-------------------|------------------|------------------|---|
| Gandz,Benjamin | Senior Manager | 09 Aug 2023 | Transfer Pricing | Reviewing relevant entity descriptions and bankruptcy segment |
| Sussman,Adam | Senior | 09 Aug 2023 | Transfer Pricing | Drafting amendments to the relevant entity descriptions and making changes to rest of Headquarter allocation report |
| Sussman,Adam | Senior | 10 Aug 2023 | Transfer Pricing | Drafting amendments to functional analysis and executive summary Headquarter allocation report |
| Gandz,Benjamin | Senior Manager | 10 Aug 2023 | Transfer Pricing | Drafting the Economic Analysis, and making reference to the United States Transfer Pricing Methodology |
| Gandz,Benjamin | Senior Manager | 10 Aug 2023 | Transfer Pricing | Reviewing Business Overview and Executive Summary in Headquarter allocation report. |
| Sussman,Adam | Senior | 10 Aug 2023 | Transfer Pricing | Drafting amendments to business overview Headquarter allocation report - Day 1. |
| Sussman,Adam | Senior | 10 Aug 2023 | Transfer Pricing | Meeting to discuss the Functional Analysis and Core entities roles. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY) |
| Gandz,Benjamin | Senior Manager | 10 Aug 2023 | Transfer Pricing | Meeting to discuss the Functional Analysis and Core entities roles. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY) |
| Geron,Eyal | Manager | 10 Aug 2023 | Transfer Pricing | Meeting to discuss the Functional Analysis and Core entities roles. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY) |
| Sussman,Adam | Senior | 10 Aug 2023 | Transfer Pricing | Drafting amendments to business overview Headquarter allocation report - Day 1. |
| Gandz,Benjamin | Senior Manager | 13 Aug 2023 | Transfer Pricing | Drafting the Economic Analysis, and making reference to the United States Transfer Pricing Methodology |
| Gandz,Benjamin | Senior Manager | 13 Aug 2023 | Transfer Pricing | Reviewing the cost allocations and making amendments. |
| Sussman,Adam | Senior | 13 Aug 2023 | Transfer Pricing | Reviewing and amending the 'Business Overview' and 'Relevant Entities' segment of the Headquarter Allocation report |
| Sussman,Adam | Senior | 13 Aug 2023 | Transfer Pricing | Drafting amendments to 'Corporate Structure' and to Functions, Risks, Assets ("FAR") in Headquarter Allocation report |
| Gandz,Benjamin | Senior Manager | 14 Aug 2023 | Transfer Pricing | Drafting the Economic Analysis, and making reference to the United States Transfer Pricing Methodology |
| Gandz,Benjamin | Senior Manager | 14 Aug 2023 | Transfer Pricing | Reviewing Head Quarter Allocation report Functional Analysis and Main entity descriptions - Day 1. |
| Sussman,Adam | Senior | 14 Aug 2023 | Transfer Pricing | Drafting amendments to 'Celsius-CY' (Cyprus), GK8 (Israel), and 'Celsius-EU' (Serbia) functions. |
| Gandz,Benjamin | Senior Manager | 15 Aug 2023 | Transfer Pricing | Reviewing Head Quarter Allocation report Functional Analysis and Main entity descriptions - Day 2. |
| Gandz,Benjamin | Senior Manager | 15 Aug 2023 | Transfer Pricing | Drafting the Economic Analysis, and making reference to the United States Transfer Pricing Methodology |
| Sussman,Adam | Senior | 15 Aug 2023 | Transfer Pricing | Reviewing and amending the 'Business Overview' and 'Relevant Entities' segment of the Headquarter Allocation report |
| Sussman,Adam | Senior | 15 Aug 2023 | Transfer Pricing | Drafting amendments to 'Corporate Structure' and to Functions, Risks, Assets ("FAR") in Headquarter Allocation report |
| Geron,Eyal | Manager | 15 Aug 2023 | Transfer Pricing | Reviewing the cost allocation in relation to the management Activates and determining cost base. |
| Sussman,Adam | Senior | 15 Aug 2023 | Transfer Pricing | Drafting amendments to 'Facts and Assumptions' segment, and 'Scope' in Headquarter Allocation report. |
| Sussman,Adam | Senior | 15 Aug 2023 | Transfer Pricing | Drafting Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty' Transfer Pricing Regulations to Headquarter Allocation Report - Day 1. |
| Gandz,Benjamin | Senior Manager | 16 Aug 2023 | Transfer Pricing | Reviewing Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty' Transfer Pricing Regulations to Headquarter Allocation Report - Day 1. |
| Gandz,Benjamin | Senior Manager | 16 Aug 2023 | Transfer Pricing | Reviewing amendments to 'Facts and Assumptions' segment, and 'Scope' in Headquarter Allocation report |
| Sussman,Adam | Senior | 16 Aug 2023 | Transfer Pricing | Meeting to discuss Facts and Assumptions and review economic analysis for profit split documentation. (EY), B.Gandz (EY), E.Geron (EY) |
| Gandz,Benjamin | Senior Manager | 16 Aug 2023 | Transfer Pricing | Meeting to discuss Facts and Assumptions and review economic analysis for profit split documentation. (EY), B.Gandz (EY), E.Geron (EY) |
| Geron,Eyal | Manager | 16 Aug 2023 | Transfer Pricing | Meeting to discuss Facts and Assumptions and review economic analysis for profit split documentation. (EY), B.Gandz (EY), E.Geron (EY) |
| Sussman,Adam | Senior | 16 Aug 2023 | Transfer Pricing | Drafting amendments to 'Relevant Entities' segment including Celsius-EU (Serbia) and Celsius-CY (Cyprus) report based on the Headquarter Allocation report and making adjustments - Day 1. |
| Sussman,Adam | Senior | 16 Aug 2023 | Transfer Pricing | Drafting amendments to 'Business Overview' segment in Profit Split report based on the Headquarter Allocation report |
| Gonen,Eyal | Partner/Principal | 17 Aug 2023 | Transfer Pricing | Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financials. Hill, E. Geron, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes. Bouchard. |
| Geron,Eyal | Manager | 17 Aug 2023 | Transfer Pricing | Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financials. Hill, E. Geron, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes. Bouchard. |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|-------------------|------------------|------------------|---|
| Gandz,Benjamin | Senior Manager | 17 Aug 2023 | Transfer Pricing | Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financials. Attendees - A.S. Hill, E. Geron, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes. B. Bouchard. |
| Gandz,Benjamin | Senior Manager | 17 Aug 2023 | Transfer Pricing | Reviewing amendments to 'Business Overview' segment in Profit Split report based on the Headquarter Allocation report and making adjustments - Day 2. |
| Sussman,Adam | Senior | 17 Aug 2023 | Transfer Pricing | Drafting amendments to 'Relevant Entities' segment including Celsius-EU (Serbia) and Celsius-CY (Cyprus) report based on the Headquarter Allocation report and making adjustments - Day 2. |
| Sussman,Adam | Senior | 17 Aug 2023 | Transfer Pricing | Meeting to review the US Dollar Stablecoin loan analysis for profit split documentation. Attendees - A.S. Hill (EY), E.Geron (EY) |
| Gandz,Benjamin | Senior Manager | 17 Aug 2023 | Transfer Pricing | Meeting to review the US Dollar Stablecoin loan analysis for profit split documentation. Attendees - A.S. Hill (EY), E.Geron (EY) |
| Geron,Eyal | Manager | 17 Aug 2023 | Transfer Pricing | Meeting to review the US Dollar Stablecoin loan analysis for profit split documentation. Attendees - A.S. Hill (EY), E.Geron (EY) |
| Sussman,Adam | Senior | 17 Aug 2023 | Transfer Pricing | Drafting amendments to 'Business Overview' segment in Profit Split report based on the Headquarter Allocation report and making adjustments - Day 2. |
| Sussman,Adam | Senior | 17 Aug 2023 | Transfer Pricing | Drafting Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty' Transfer Pricing Regulations to Headquarter Allocation Report - Day 2. |
| Sussman,Adam | Senior | 17 Aug 2023 | Transfer Pricing | Drafting Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty' Transfer Pricing Regulations to Profit Split Report |
| Gandz,Benjamin | Senior Manager | 20 Aug 2023 | Transfer Pricing | Reviewing Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty' Transfer Pricing Regulations to Headquarter Allocation Report - Day 2. |
| Sussman,Adam | Senior | 20 Aug 2023 | Transfer Pricing | Drafting Market Overview for Industry Analysis incorporating the crypto crash and relevant events for FY 2022 - Day 1. |
| Sussman,Adam | Senior | 20 Aug 2023 | Transfer Pricing | Drafting Crypto Market Trends and documenting the regional, process, hardware, end-use component , 'Industry Analysis' relevant for FY 2022 - Day 1 |
| Sussman,Adam | Senior | 20 Aug 2023 | Transfer Pricing | Drafting a description on how blockchain works and the background of blockchain for the 'Industry Analysis' - Day 1. |
| Geron,Eyal | Manager | 20 Aug 2023 | Transfer Pricing | Determining cost-base for management allocation and reviewing transfer pricing methodologies. |
| Sussman,Adam | Senior | 20 Aug 2023 | Transfer Pricing | Drafting a description on the Regulatory Risks and Limitations in the Cryptocurrency Industry for the 'Industry Analysis' - Day 1. |
| Sussman,Adam | Senior | 20 Aug 2023 | Transfer Pricing | Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - Day 1. |
| Sussman,Adam | Senior | 20 Aug 2023 | Transfer Pricing | Drafting a description of the numerous cryptocurrencies that were affected and affiliated with the 2022 crypto crash and writing up conclusions for 'Industry Analysis' - Day 1. |
| Gandz,Benjamin | Senior Manager | 21 Aug 2023 | Transfer Pricing | Reviewing Market Overview for Industry Analysis incorporating the crypto crash and relevant events for FY 2022 - Day 1. |
| Gandz,Benjamin | Senior Manager | 21 Aug 2023 | Transfer Pricing | Reviewing Industry Analysis - Day 1. |
| Sussman,Adam | Senior | 21 Aug 2023 | Transfer Pricing | Drafting Market Overview for Industry Analysis incorporating the crypto crash and relevant events for FY 2022 - Day 2. |
| Sussman,Adam | Senior | 21 Aug 2023 | Transfer Pricing | Drafting Crypto Market Trends and documenting the regional, process, hardware, end-use component , 'Industry Analysis' relevant for FY 2022 - Day 2. |
| Gonen,Eyal | Partner/Principal | 21 Aug 2023 | Transfer Pricing | Reviewing Functional Analysis and Relevant Core Entities Functions, Risks, and Assets. |
| Sussman,Adam | Senior | 21 Aug 2023 | Transfer Pricing | Drafting a description on how blockchain works and the background of blockchain for the 'Industry Analysis' - Day 2. |
| Sussman,Adam | Senior | 21 Aug 2023 | Transfer Pricing | Drafting a description on the Regulatory Risks and Limitations in the Cryptocurrency Industry for the 'Industry Analysis' - Day 2. |
| Sussman,Adam | Senior | 21 Aug 2023 | Transfer Pricing | Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - Day 2. |
| Sussman,Adam | Senior | 21 Aug 2023 | Transfer Pricing | Drafting a description of the numerous cryptocurrencies that were affected and affiliated with the 2022 crypto crash and writing up conclusions for 'Industry Analysis' - Day 2. |
| Gandz,Benjamin | Senior Manager | 22 Aug 2023 | Transfer Pricing | Reviewing Industry Analysis - Day 2. |
| Sussman,Adam | Senior | 22 Aug 2023 | Transfer Pricing | Drafting Crypto Market Trends and documenting the regional, process, hardware, end-use component , 'Industry Analysis' relevant for FY 2022 - Day 3. |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|-------------------|------------------|------------------|--|
| Geron,Eyal | Manager | 22 Aug 2023 | Transfer Pricing | Analyzing the contributions with regard to the profit split report, and reviewing USD/ Stable Coin Loans |
| Sussman,Adam | Senior | 22 Aug 2023 | Transfer Pricing | Drafting a description on the Regulatory Risks and Limitations in the Cryptocurrency Industry for the 'In |
| Sussman,Adam | Senior | 22 Aug 2023 | Transfer Pricing | Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - |
| Sussman,Adam | Senior | 22 Aug 2023 | Transfer Pricing | Drafting a description of the numerous cryptocurrencies that were affected and affiliated with the 2022 c writing up conclusions for 'Industry Analysis' - Day 3. |
| Gandz,Benjamin | Senior Manager | 23 Aug 2023 | Transfer Pricing | Reviewing the Service Providers Functions, Risks, and Assets (FAR Analysis) in the Head Quarter Allo |
| Sussman,Adam | Senior | 23 Aug 2023 | Transfer Pricing | Drafting a description on the various challenges derived from on-going market uncertainties and the cryp Day 1. |
| Gonen,Eyal | Partner/Principal | 23 Aug 2023 | Transfer Pricing | Reviewing the Economic analysis, and cost allocation analysis. |
| Sussman,Adam | Senior | 23 Aug 2023 | Transfer Pricing | Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - |
| Sussman,Adam | Senior | 23 Aug 2023 | Transfer Pricing | Drafting a description on the Regulatory Risks and Limitations in the Cryptocurrency Industry for the 'In |
| Sussman,Adam | Senior | 23 Aug 2023 | Transfer Pricing | Drafting the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Pro ("DEMPE") for FY 2022 - Day 1. |
| Gandz,Benjamin | Senior Manager | 24 Aug 2023 | Transfer Pricing | Reviewing the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Pro ("DEMPE") for FY 2022 - Day 1. |
| Sussman,Adam | Senior | 24 Aug 2023 | Transfer Pricing | Drafting the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Pro ("DEMPE") for FY 2022 - Day 2. |
| Gandz,Benjamin | Senior Manager | 24 Aug 2023 | Transfer Pricing | Meeting the review and discuss Economic Analysis of Profit Split report and Head Quarter Allocation re A.Sussman (EY), B.Gandz (EY), E.Geron (EY) |
| Geron,Eyal | Manager | 24 Aug 2023 | Transfer Pricing | Meeting the review and discuss Economic Analysis of Profit Split report and Head Quarter Allocation re A.Sussman (EY), B.Gandz (EY), E.Geron (EY) |
| Sussman,Adam | Senior | 24 Aug 2023 | Transfer Pricing | Meeting the review and discuss Economic Analysis of Profit Split report and Head Quarter Allocation re A.Sussman (EY), B.Gandz (EY), E.Geron (EY) |
| Sussman,Adam | Senior | 24 Aug 2023 | Transfer Pricing | Drafting a description on the various challenges derived from on-going market uncertainties and the cryp Day 2. |
| Sussman,Adam | Senior | 24 Aug 2023 | Transfer Pricing | Drafting the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans b Lending for FY 2022 - Day 1. |
| Sussman,Adam | Senior | 24 Aug 2023 | Transfer Pricing | Analyzing the recharges made between various Celsius entities (including Celsius-Lending and Celsius-N Celsius-US, and between Celsius-UK and Celsius-IL) - Day 1. |
| Gandz,Benjamin | Senior Manager | 27 Aug 2023 | Transfer Pricing | Reviewing description on the various challenges derived from on-going market uncertainties and the cryp |
| Gandz,Benjamin | Senior Manager | 27 Aug 2023 | Transfer Pricing | Reviewing the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Pro ("DEMPE") for FY 2022 - Day 2. |
| Sussman,Adam | Senior | 27 Aug 2023 | Transfer Pricing | Drafting the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Pro ("DEMPE") for FY 2022 - Day 3. |
| Sussman,Adam | Senior | 27 Aug 2023 | Transfer Pricing | Drafting the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans b Lending for FY 2022 - Day 2. |
| Gonen,Eyal | Partner/Principal | 27 Aug 2023 | Transfer Pricing | Reviewing the Business Overview and Relevant Entity Descriptions. |
| Sussman,Adam | Senior | 27 Aug 2023 | Transfer Pricing | Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending a Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 2. |
| Sussman,Adam | Senior | 27 Aug 2023 | Transfer Pricing | Drafting a description on the various challenges derived from on-going market uncertainties and the cryp Day 3. |
| Sussman,Adam | Senior | 27 Aug 2023 | Transfer Pricing | Drafting Crypto Market Trends and documenting the regional, process, hardware, end-use component , 'Industry Analysis' relevant for FY 2022 - Day 4. |
| Gandz,Benjamin | Senior Manager | 28 Aug 2023 | Transfer Pricing | Reviewing the relevant entities segment in the 'Profit Split' documentation. |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|--------------------|------------------|------------------|--|
| Gandz,Benjamin | Senior Manager | 28 Aug 2023 | Transfer Pricing | Reviewing the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Risk (FAR) Analysis in the 'Profit Split' documentation - Day 3. |
| Sussman,Adam | Senior | 28 Aug 2023 | Transfer Pricing | Drafting amendments to the relevant entities segment in the 'Profit Split' documentation - Day 1. |
| Erell,Dana | Partner/Principal | 28 Aug 2023 | Transfer Pricing | Reviewing Head Quarter Allocation report. |
| Sussman,Adam | Senior | 28 Aug 2023 | Transfer Pricing | Drafting the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans b Lending for FY 2022 - Day 3. |
| Sussman,Adam | Senior | 28 Aug 2023 | Transfer Pricing | Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending a Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 3. |
| Sussman,Adam | Senior | 28 Aug 2023 | Transfer Pricing | Drafting amendments to the analysis around the Development, Enhancement, Maintenance, Protection, a ("DEMPE") for FY 2022 - Day 1. |
| Sussman,Adam | Senior | 28 Aug 2023 | Transfer Pricing | Drafting amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the 'Profit |
| Gandz,Benjamin | Senior Manager | 29 Aug 2023 | Transfer Pricing | Review of allocation keys and underlying assumptions. Attendees - E.Geron (EY Israel), B.Gandz (EY I |
| Geron,Eyal | Manager | 29 Aug 2023 | Transfer Pricing | Review of allocation keys and underlying assumptions. Attendees - E.Geron (EY Israel), B.Gandz (EY I |
| Sussman,Adam | Senior | 29 Aug 2023 | Transfer Pricing | Review of allocation keys and underlying assumptions. Attendees - E.Geron (EY Israel), B.Gandz (EY I |
| Gandz,Benjamin | Senior Manager | 29 Aug 2023 | Transfer Pricing | Reviewing the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans b Lending for FY 2022. |
| Gandz,Benjamin | Senior Manager | 29 Aug 2023 | Transfer Pricing | Reviewing amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the 'Prof |
| Gandz,Benjamin | Senior Manager | 29 Aug 2023 | Transfer Pricing | Reviewing Industry Analysis and amendments made to the Functional Analysis. |
| Sussman,Adam | Senior | 29 Aug 2023 | Transfer Pricing | Drafting the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans b Lending for FY 2022 - Day 4. |
| Sussman,Adam | Senior | 29 Aug 2023 | Transfer Pricing | Drafting amendments to the relevant entities segment in the 'Profit Split' documentation - Day 2. |
| Sussman,Adam | Senior | 29 Aug 2023 | Transfer Pricing | Drafting amendments to the analysis around the Development, Enhancement, Maintenance, Protection, a ("DEMPE") for FY 2022 - Day 2. |
| Gonen,Eyal | Partner/Principal | 29 Aug 2023 | Transfer Pricing | Reviewing the Head Quarter Allocation Report. |
| Sussman,Adam | Senior | 29 Aug 2023 | Transfer Pricing | Drafting amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the 'Profit |
| Sussman,Adam | Senior | 29 Aug 2023 | Transfer Pricing | Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending a Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 4. |
| Crough,Greg | Executive Director | 30 Aug 2023 | Transfer Pricing | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.G (EY Israel), Y. Schwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) |
| Gonen,Eyal | Partner/Principal | 30 Aug 2023 | Transfer Pricing | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.G (EY Israel), Y. Schwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) |
| Geron,Eyal | Manager | 30 Aug 2023 | Transfer Pricing | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.G (EY Israel), Y. Schwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) |
| Gandz,Benjamin | Senior Manager | 30 Aug 2023 | Transfer Pricing | Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.G (EY Israel), Y. Schwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US) |
| Gandz,Benjamin | Senior Manager | 30 Aug 2023 | Transfer Pricing | Reviewing the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans b Lending. |
| Sussman,Adam | Senior | 30 Aug 2023 | Transfer Pricing | Drafting amendments to the relevant entities segment in the 'Profit Split' documentation - Day 3. |
| Sussman,Adam | Senior | 30 Aug 2023 | Transfer Pricing | Drafting amendments to the analysis around the Development, Enhancement, Maintenance, Protection, a ("DEMPE") for FY 2022 - Day 3. |
| Sussman,Adam | Senior | 30 Aug 2023 | Transfer Pricing | Drafting amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the 'Profit |
| Sussman,Adam | Senior | 30 Aug 2023 | Transfer Pricing | Client meeting to discuss documentation surrounding the Headquarter Allocation report FY 2022. Attend Sussman (EY), L.Koren (Celsius), D.Bram (Celsius), M.Nachman (Celsius) |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|--------------------|------------------|------------------|---|
| Sussman,Adam | Senior | 30 Aug 2023 | Transfer Pricing | Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending and Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 5. |
| Crough,Greg | Executive Director | 31 Aug 2023 | Transfer Pricing | Review of transfer pricing memo |
| Gandz,Benjamin | Senior Manager | 31 Aug 2023 | Transfer Pricing | Drafting amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the Profit Split report based off previous client comments. |
| Gonen,Eyal | Partner/Principal | 31 Aug 2023 | Transfer Pricing | Reviewing the Functional Analysis post amendments made and Economic Analysis. |
| Sussman,Adam | Senior | 31 Aug 2023 | Transfer Pricing | Drafting amendments based off client meeting to the Business Overview and Relevant entities description and Allocation report. |
| Sussman,Adam | Senior | 31 Aug 2023 | Transfer Pricing | Drafting amendments based off client meeting to the Economic Summary surrounding the provision of mining loans FY 2022. |
| Sussman,Adam | Senior | 31 Aug 2023 | Transfer Pricing | Drafting additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-IL" to the Executive Summary and making further amendments to the Economic Analysis in mining loans FY 2022. |
| Sussman,Adam | Senior | 31 Aug 2023 | Transfer Pricing | Drafting additions with the inclusion of the new Covered Transaction "Provision of credit line loans between Celsius-Mining" to the Executive Summary and making further amendments to the Economic Analysis in mining loans FY 2022. |
| Erell,Dana | Partner/Principal | 03 Sep 2023 | Transfer Pricing | Reviewing updated report with client amendments. |
| Erell,Dana | Partner/Principal | 03 Sep 2023 | Transfer Pricing | Review of additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-IL" to the Executive Summary and making further amendments to the Economic Analysis in mining loans FY 2022. |
| Gandz,Benjamin | Senior Manager | 03 Sep 2023 | Transfer Pricing | Reviewing and analyzing additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-IL" to the Executive Summary and making further amendments to the Economic Analysis in mining loans FY 2022. |
| Gonen,Eyal | Partner/Principal | 03 Sep 2023 | Transfer Pricing | Reviewing work to date post client amendments. |
| Sussman,Adam | Senior | 03 Sep 2023 | Transfer Pricing | Drafting amendments based off client meeting to the Business Overview and Relevant entities description and Allocation report. |
| Sussman,Adam | Senior | 03 Sep 2023 | Transfer Pricing | Drafting amendments based off client meeting to the Economic Summary surrounding the provision of mining loans FY 2022. |
| Sussman,Adam | Senior | 03 Sep 2023 | Transfer Pricing | Drafting additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-IL" to the Executive Summary and making further amendments to the Economic Analysis in mining loans FY 2022. |
| Sussman,Adam | Senior | 03 Sep 2023 | Transfer Pricing | Drafting additions with the inclusion of the new Covered Transaction "Provision of credit line loans between Celsius-Mining" to the Executive Summary and making further amendments to the Economic Analysis in mining loans FY 2022. |
| Gandz,Benjamin | Senior Manager | 04 Sep 2023 | Transfer Pricing | Reviewing amendments made to the Business Overview in Profit Split report based off previous client comments. |
| Gandz,Benjamin | Senior Manager | 04 Sep 2023 | Transfer Pricing | Reviewing additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-IL" to the Executive Summary and making further amendments to the Economic Analysis in mining loans FY 2022. |
| Sussman,Adam | Senior | 04 Sep 2023 | Transfer Pricing | Drafting amendments to Business Overview in Profit Split report based off previous client comments. |
| Sussman,Adam | Senior | 04 Sep 2023 | Transfer Pricing | Drafting amendments to the Industry Analysis in the Profit Split report based off Head Quarter Allocation report. |
| Sussman,Adam | Senior | 04 Sep 2023 | Transfer Pricing | Drafting amendments to Functional Analysis in the Profit Split report based off the previous client meeting and amendments to the dates of incorporation and legal structure of the Group - Day1. |
| Sussman,Adam | Senior | 04 Sep 2023 | Transfer Pricing | Drafting Benefit test and incorporating the relevant Transfer Pricing Methodology - Day 1. |
| Crough,Greg | Executive Director | 05 Sep 2023 | Transfer Pricing | Review and comment on executive summary |
| Gandz,Benjamin | Senior Manager | 05 Sep 2023 | Transfer Pricing | Reviewing amendments made to the Business Overview in Profit Split report based off previous client comments. |
| Gandz,Benjamin | Senior Manager | 05 Sep 2023 | Transfer Pricing | Reviewing additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-IL" to the Executive Summary and making further amendments to the Economic Analysis in mining loans FY 2022. |
| Sussman,Adam | Senior | 05 Sep 2023 | Transfer Pricing | Drafting amendments to Functional Analysis in the Profit Split report based off the previous client meeting and amendments to the dates of incorporation and legal structure of the Group - Day 2. |
| Sussman,Adam | Senior | 05 Sep 2023 | Transfer Pricing | Drafting Benefit test and incorporating the relevant Transfer Pricing Methodology - Day 2. |
| Sussman,Adam | Senior | 05 Sep 2023 | Transfer Pricing | Drafting amendments Celsius Lending Networks, and Celsius Lending's descriptions. |
| Gandz,Benjamin | Senior Manager | 06 Sep 2023 | Transfer Pricing | Reviewing amendments made to Functional Analysis in the Profit Split report based off the previous client comments and relevant amendments were made to the dates of incorporation and legal structure of the Group. |
| Gandz,Benjamin | Senior Manager | 06 Sep 2023 | Transfer Pricing | Reviewing Benefit test and ensuring the incorporation of the correct and relevant Transfer Pricing Methodology. |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|-------------------|------------------|------------------|---|
| Gandz,Benjamin | Senior Manager | 06 Sep 2023 | Transfer Pricing | Meeting with client to discuss the Functional and Economic Analysis. Attendees - A.Sussman (EY), B.G.L.Koren (Celsius) |
| Geron,Eyal | Manager | 06 Sep 2023 | Transfer Pricing | Meeting with client to discuss the Functional and Economic Analysis. Attendees - A.Sussman (EY), B.G.L.Koren (Celsius) |
| Geron,Eyal | Manager | 06 Sep 2023 | Transfer Pricing | Reviewing Economic Analysis. |
| Sussman,Adam | Senior | 06 Sep 2023 | Transfer Pricing | Meeting with client to discuss the Functional and Economic Analysis. Attendees - A.Sussman (EY), B.G.L.Koren (Celsius) |
| Sussman,Adam | Senior | 06 Sep 2023 | Transfer Pricing | Drafting amendments to Functional Analysis based off client meeting - Day1. |
| Sussman,Adam | Senior | 06 Sep 2023 | Transfer Pricing | Drafting amendments to Economic Analysis based off client meeting - Day 1. |
| Sussman,Adam | Senior | 06 Sep 2023 | Transfer Pricing | Drafting amendment to relevant entity descriptions based off client meeting - Day 1. |
| Gandz,Benjamin | Senior Manager | 07 Sep 2023 | Transfer Pricing | Reviewing amendments to Economic Analysis based off client meeting - Day 1. |
| Gandz,Benjamin | Senior Manager | 07 Sep 2023 | Transfer Pricing | Reviewing amendments to Functional Analysis based off client meeting - Day 1. |
| Geron,Eyal | Manager | 07 Sep 2023 | Transfer Pricing | Reviewing Functional and Economic analysis. |
| Sussman,Adam | Senior | 07 Sep 2023 | Transfer Pricing | Drafting amendments to Functional Analysis based off client meeting - Day2. |
| Sussman,Adam | Senior | 07 Sep 2023 | Transfer Pricing | Drafting amendments to Economic Analysis based off client meeting - Day 2. |
| Sussman,Adam | Senior | 07 Sep 2023 | Transfer Pricing | Drafting amendment to relevant entity descriptions based off client meeting - Day 2. |
| Sussman,Adam | Senior | 07 Sep 2023 | Transfer Pricing | Drafting Benefit test and incorporating the relevant Transfer Pricing Methodology - Day 3. |
| Sussman,Adam | Senior | 10 Sep 2023 | Transfer Pricing | Drafting and Implementing Headcount provided by the client for Fiscal Year End 2022 in both Head Qu Profit Split report and updating relevant entities descriptions post client discussion- Day 1. |
| Sussman,Adam | Senior | 10 Sep 2023 | Transfer Pricing | Reviewing Head Quarter Allocation report and Profit Split draft reports to be sent to client and reviewed |
| Gandz,Benjamin | Senior Manager | 11 Sep 2023 | Transfer Pricing | Reviewing amendments to Economic Analysis based off client meeting - Day 2. |
| Gandz,Benjamin | Senior Manager | 11 Sep 2023 | Transfer Pricing | Reviewing amendments to Functional Analysis based off client meeting - Day 2. |
| Geron,Eyal | Manager | 11 Sep 2023 | Transfer Pricing | Drafting Stock Based Compensation Analysis for Celsius. |
| Gonen,Eyal | Partner/Principal | 11 Sep 2023 | Transfer Pricing | Reviewing amendments to work post amendment being made to the functional analysis and economic an |
| Sussman,Adam | Senior | 11 Sep 2023 | Transfer Pricing | Drafting and Implementing Headcount provided by the client for Fiscal Year End 2022 in both Head Qu Profit Split report and updating relevant entities descriptions post client discussion- Day 2. |
| Sussman,Adam | Senior | 11 Sep 2023 | Transfer Pricing | Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 1. |
| Sussman,Adam | Senior | 11 Sep 2023 | Transfer Pricing | Drafting amendments to the risks section in the economic analysis of both the headquarter allocation and |
| Sussman,Adam | Senior | 11 Sep 2023 | Transfer Pricing | Drafting amendments to the assets segment and functions of the Israel, United States, and Cyprus entities |
| Gandz,Benjamin | Senior Manager | 12 Sep 2023 | Transfer Pricing | Reviewing Functional amendments post client review and analyzing contributions made between related |
| Gandz,Benjamin | Senior Manager | 12 Sep 2023 | Transfer Pricing | Reviewing benefit test and Transfer Pricing Methodology. |
| Gandz,Benjamin | Senior Manager | 12 Sep 2023 | Transfer Pricing | Client meeting to discuss documentation surrounding the Headquarter Allocation report FY 2022. Attend Sussman (EY), L.Koren (Celsius), D.Bram (Celsius), M.Nachman (Celsius) |
| Geron,Eyal | Manager | 12 Sep 2023 | Transfer Pricing | Reviewed comments to the Executive Summary made by EY US. |
| Sussman,Adam | Senior | 12 Sep 2023 | Transfer Pricing | Drafting amendments to the assets segment and functions of the Israel, United States, and Cyprus entities |
| Sussman,Adam | Senior | 12 Sep 2023 | Transfer Pricing | Drafting and Implementing Headcount provided by the client for Fiscal Year End 2022 in both Head Qu Profit Split report and updating relevant entities descriptions post client discussion- Day 3. A.Sussman (EY) |
| Sussman,Adam | Senior | 12 Sep 2023 | Transfer Pricing | Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 2. |
| Sussman,Adam | Senior | 12 Sep 2023 | Transfer Pricing | client meeting to discuss documentation surrounding the Headquarter Allocation report FY 2022. Attend Sussman (EY), L.Koren (Celsius), D.Bram (Celsius), M.Nachman (Celsius) |
| Sussman,Adam | Senior | 12 Sep 2023 | Transfer Pricing | Drafting amendments to the risks section in the economic analysis of both the headquarter allocation and |
| Gandz,Benjamin | Senior Manager | 13 Sep 2023 | Transfer Pricing | Reviewing amendments to additional covered transaction "Provision of credit line loans between Celsius |
| Gandz,Benjamin | Senior Manager | 13 Sep 2023 | Transfer Pricing | Meeting with client to discuss the amendments made to the document. Attendees - B.Gandz (EY), A.Sus |
| Gandz,Benjamin | Senior Manager | 13 Sep 2023 | Transfer Pricing | Reviewing Headquarter allocation documentation post amendments made - Day 1. |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|--------------------|------------------|------------------|---|
| Sussman,Adam | Senior | 13 Sep 2023 | Transfer Pricing | Drafting amendments to additional covered transaction "Provision of credit line loans between Celsius-U adding to the Functional and Economic Analysis. |
| Sussman,Adam | Senior | 13 Sep 2023 | Transfer Pricing | Analyzing the contributions made between the various Celsius entities for the profit split report. |
| Sussman,Adam | Senior | 13 Sep 2023 | Transfer Pricing | Meeting with client to discuss the amendments made to the document. Attendees - B.Gandz (EY), A.Sus |
| Sussman,Adam | Senior | 13 Sep 2023 | Transfer Pricing | Drafting amendments to the assets segment and functions of the Israel, United States, and Cyprus entities |
| Sussman,Adam | Senior | 13 Sep 2023 | Transfer Pricing | Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 3. |
| Sussman,Adam | Senior | 13 Sep 2023 | Transfer Pricing | Drafting amendments to the risks section in the economic analysis of both the headquarter allocation and |
| Gandz,Benjamin | Senior Manager | 14 Sep 2023 | Transfer Pricing | Reviewing Headquarter allocation documentation post amendments made - Day 2. |
| Gandz,Benjamin | Senior Manager | 14 Sep 2023 | Transfer Pricing | Reviewing amendments to the economic analysis of the Headquarter Allocation report. |
| Geron,Eyal | Manager | 14 Sep 2023 | Transfer Pricing | Reviewing Profit Split documentation and HQ Allocation reports focusing on economic and functional an review. |
| Gonen,Eyal | Partner/Principal | 14 Sep 2023 | Transfer Pricing | Reviewing amendments to work post amendments being made to the functional analysis and economic a |
| Sussman,Adam | Senior | 14 Sep 2023 | Transfer Pricing | Drafting amendments to the assets segment and functions of the Israel, United States, and Cyprus entities |
| Sussman,Adam | Senior | 14 Sep 2023 | Transfer Pricing | Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 4. |
| Sussman,Adam | Senior | 14 Sep 2023 | Transfer Pricing | Drafting amendments to the risks section in the economic analysis of both the headquarter allocation and |
| Sussman,Adam | Senior | 14 Sep 2023 | Transfer Pricing | Drafting and Implementing Headcount provided by the client for Fiscal Year End 2022 in both Head Qua Profit Split report and updating relevant entities descriptions post client discussion- Day 4. |
| Sussman,Adam | Senior | 14 Sep 2023 | Transfer Pricing | Reviewing Headquarter allocation report and profit split report. |
| Gandz,Benjamin | Senior Manager | 18 Sep 2023 | Transfer Pricing | Reviewing amendments to the assets segment and functions of the Israel, United States, and Cyprus enti |
| Gandz,Benjamin | Senior Manager | 18 Sep 2023 | Transfer Pricing | Reviewing Headquarter allocation documentation post further amendments made. |
| Gandz,Benjamin | Senior Manager | 18 Sep 2023 | Transfer Pricing | Reviewing amendments to the economic analysis of the Headquarter Allocation report. |
| Geron,Eyal | Manager | 18 Sep 2023 | Transfer Pricing | Reviewing economic analysis post client feedback and internal amendments made. |
| Geron,Eyal | Manager | 18 Sep 2023 | Transfer Pricing | Reviewing parts of the functional analysis and business descriptions of the various Celsius entities. |
| Sussman,Adam | Senior | 18 Sep 2023 | Transfer Pricing | Drafting additional appendices illustrating the relevant recharges in the Head Quarter Allocation report - |
| Sussman,Adam | Senior | 18 Sep 2023 | Transfer Pricing | Drafting additional appendices to the Profit Split report illustrating the Contributions and Recharges mad Transactions - Day 1. |
| Gandz,Benjamin | Senior Manager | 19 Sep 2023 | Transfer Pricing | Reviewing additional appendices to the Profit Split report and reviewing the Contributions and Recharge Transactions - Day 1. |
| Gandz,Benjamin | Senior Manager | 19 Sep 2023 | Transfer Pricing | Reviewing amendments to the assets segment and functions of the Israel, United States, and Cyprus enti |
| Sussman,Adam | Senior | 19 Sep 2023 | Transfer Pricing | Drafting additional appendices illustrating the relevant recharges in the Head Quarter Allocation report - |
| Sussman,Adam | Senior | 19 Sep 2023 | Transfer Pricing | Drafting additional appendices to the Profit Split report illustrating the Contributions and Recharges mad Transactions - Day 2. |
| Erell,Dana | Partner/Principal | 20 Sep 2023 | Transfer Pricing | Internal review regarding Celsius documentation. E.Geron (EY), D.Erell (EY) |
| Gandz,Benjamin | Senior Manager | 20 Sep 2023 | Transfer Pricing | Reviewing additional appendices to the Profit Split report and reviewing the Contributions and Recharge Transactions - Day 2. |
| Geron,Eyal | Manager | 20 Sep 2023 | Transfer Pricing | Internal review with Dana regarding Celsius documentation. E.Geron (EY), D.Erell (EY) |
| Geron,Eyal | Manager | 20 Sep 2023 | Transfer Pricing | Reviewing the profit split and contributions made between Celsius-IL and its affiliated entities. |
| Sussman,Adam | Senior | 20 Sep 2023 | Transfer Pricing | Drafting additional appendices outlining the 'Service Cost Method' and relevance to the report - Day1. |
| Sussman,Adam | Senior | 20 Sep 2023 | Transfer Pricing | Drafting additional appendices to the Profit Split report illustrating the Contributions and Recharges mad Transactions - Day 3. |
| Crough,Greg | Executive Director | 21 Sep 2023 | Transfer Pricing | Review of draft transfer pricing reports |
| Geron,Eyal | Manager | 21 Sep 2023 | Transfer Pricing | Drafting amendments to the recharges made for the service transactions. |
| Geron,Eyal | Manager | 21 Sep 2023 | Transfer Pricing | Reviewing, and analyzing amendments to the Contributions and Recharges made for the Service Transa |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|--------------------|------------------|------------------|---|
| Sussman,Adam | Senior | 21 Sep 2023 | Transfer Pricing | Drafting additional appendices outlining the 'Service Cost Method' and relevance to the report - Day 2. |
| Crough,Greg | Executive Director | 22 Sep 2023 | Transfer Pricing | Review of tax return transfer pricing disclosures |
| Sussman,Adam | Senior | 24 Sep 2023 | Transfer Pricing | Drafting amendments to reports in response to review comments by Greg Crough and Jeff Hill - Day 1. |
| Crough,Greg | Executive Director | 25 Sep 2023 | Transfer Pricing | Review of tax return disclosures |
| Crough,Greg | Executive Director | 26 Sep 2023 | Transfer Pricing | Review of US Network tax return for 2022 to review transfer pricing adjustments. |
| Erell,Dana | Partner/Principal | 26 Sep 2023 | Transfer Pricing | Reviewing Profit Split documentation and Headquarter Allocation reports focusing on economic and functional analysis and client review. |
| Gandz,Benjamin | Senior Manager | 26 Sep 2023 | Transfer Pricing | Reviewing both Profit Split and Headquarter reports post appendices being included. |
| Gonen,Eyal | Partner/Principal | 26 Sep 2023 | Transfer Pricing | Reviewing Profit Split documentation and Headquarter Allocation reports focusing on economic and functional analysis and client review. |
| Sussman,Adam | Senior | 26 Sep 2023 | Transfer Pricing | Drafting amendments to reports in response to review comments by Greg Crough and Jeff Hill - Day 2. |
| Gandz,Benjamin | Senior Manager | 27 Sep 2023 | Transfer Pricing | Reviewing Profit Split documentation and Headquarter Allocation reports and checking contributions between entities. |
| Sussman,Adam | Senior | 27 Sep 2023 | Transfer Pricing | Formatting amendments to both transfer pricing reports including appendices. |
| Gandz,Benjamin | Senior Manager | 28 Sep 2023 | Transfer Pricing | Reviewing amendments to transfer pricing report and reviewing comments related to functional and economic analysis. |
| Sussman,Adam | Senior | 28 Sep 2023 | Transfer Pricing | Drafting amendments to reports in response to review comments by Greg Crough and Jeff Hill - Day 3. |
| Sussman,Adam | Senior | 01 Oct 2023 | Transfer Pricing | Drafting amendments to both reports post EY (US) review and Client review- Day 1. |
| Gandz,Benjamin | Senior Manager | 01 Oct 2023 | Transfer Pricing | Reviewing amendments made to reports post client review. |
| Sussman,Adam | Senior | 02 Oct 2023 | Transfer Pricing | Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) review. |
| Sussman,Adam | Senior | 02 Oct 2023 | Transfer Pricing | Drafting amendments to both reports post EY (US) review and client review - Day 2 |
| Geron,Eyal | Manager | 08 Oct 2023 | Transfer Pricing | Reviewing and comparing the functional analysis in both the profit split and headquarter management reports. |
| Sussman,Adam | Senior | 08 Oct 2023 | Transfer Pricing | Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) review. |
| Sussman,Adam | Senior | 08 Oct 2023 | Transfer Pricing | Drafting amendments to both reports post EY (US) review and client review - Day 3. |
| Gandz,Benjamin | Senior Manager | 08 Oct 2023 | Transfer Pricing | Reviewing amendments to both reports post EY (US) review and client review. |
| Gandz,Benjamin | Senior Manager | 08 Oct 2023 | Transfer Pricing | Meeting to discuss amendments and corrections implemented into both profit split and Headquarter allocation reports. A.Sussman (EY), B.Gandz (EY) |
| Sussman,Adam | Senior | 08 Oct 2023 | Transfer Pricing | Meeting to discuss amendments and corrections implemented into both profit split and Headquarter allocation reports. A.Sussman (EY), B.Gandz (EY) |
| Sussman,Adam | Senior | 09 Oct 2023 | Transfer Pricing | Drafting amendments post to both reports post EY (US) review and client review - Day 4. |
| Sussman,Adam | Senior | 09 Oct 2023 | Transfer Pricing | Reviewing and analyzing the Covered Transactions as well as information and data previously received from local file - Day 1. |
| Sussman,Adam | Senior | 10 Oct 2023 | Transfer Pricing | Reviewing and analyzing the Covered Transactions as well as information and data previously received from local file - Day 2. |
| Sussman,Adam | Senior | 10 Oct 2023 | Transfer Pricing | Drafting the executive summary and business overview in Local file for Israel Local File - Day 1. |
| Gandz,Benjamin | Senior Manager | 10 Oct 2023 | Transfer Pricing | Reviewing the executive summary write up and data to be included in Israel report. |
| Sussman,Adam | Senior | 10 Oct 2023 | Transfer Pricing | Reviewing and analyzing the Covered Transactions as well as information and data previously received from local file - Day 1. |
| Geron,Eyal | Manager | 11 Oct 2023 | Transfer Pricing | Reviewing the economic analysis for the profit split report and headquarter report - Day 1. |
| Gandz,Benjamin | Senior Manager | 11 Oct 2023 | Transfer Pricing | Reviewing the functional analysis and determining how to structure. |
| Sussman,Adam | Senior | 11 Oct 2023 | Transfer Pricing | Drafting the functional and economic analysis in Israeli Local file. |
| Sussman,Adam | Senior | 11 Oct 2023 | Transfer Pricing | Reviewing and analyzing the Covered Transactions as well as information and data previously received from local file - Day 2. |
| Sussman,Adam | Senior | 11 Oct 2023 | Transfer Pricing | Drafting the executive summary and business overview in Local file for Israel Local File - Day 2. |
| Sussman,Adam | Senior | 11 Oct 2023 | Transfer Pricing | Drafting the executive summary and business overview in Local file for Cyprus Local File - Day 1. |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|----------------|------------------|------------------|--|
| Gandz,Benjamin | Senior Manager | 12 Oct 2023 | Transfer Pricing | Analyzing the Cyprus allocations for Cyprus local file and reviewing progress with report - Day 1. |
| Geron,Eyal | Manager | 12 Oct 2023 | Transfer Pricing | Reviewing the economic analysis for the profit split report and headquarter report - Day 2. |
| Sussman,Adam | Senior | 12 Oct 2023 | Transfer Pricing | Drafting the functional (risks and assets) and economic analysis in Israeli Local file. |
| Sussman,Adam | Senior | 12 Oct 2023 | Transfer Pricing | Reviewing and analyzing the Covered Transactions as well as information and data previously received in local file - Day 3. |
| Sussman,Adam | Senior | 12 Oct 2023 | Transfer Pricing | Drafting the executive summary and business overview in Local file for Cyprus Local File - Day 2. |
| Geron,Eyal | Manager | 15 Oct 2023 | Transfer Pricing | Analyzing the contributions and allocation of expenses to be allocated for both Israel and Cyprus local files. |
| Gandz,Benjamin | Senior Manager | 15 Oct 2023 | Transfer Pricing | Analyzing the Cyprus allocations for Cyprus local file and reviewing progress with report - Day 2. |
| Sussman,Adam | Senior | 15 Oct 2023 | Transfer Pricing | Drafting the relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 1. |
| Sussman,Adam | Senior | 15 Oct 2023 | Transfer Pricing | Reviewing and amending the Israeli local business overview and functions based on 6662 reports. |
| Sussman,Adam | Senior | 15 Oct 2023 | Transfer Pricing | Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 1. |
| Geron,Eyal | Manager | 16 Oct 2023 | Transfer Pricing | Analyzing the contributions and allocation of expenses to be allocated for both Israel and Cyprus local files. |
| Gandz,Benjamin | Senior Manager | 16 Oct 2023 | Transfer Pricing | Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 1. |
| Sussman,Adam | Senior | 16 Oct 2023 | Transfer Pricing | Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 2. |
| Sussman,Adam | Senior | 16 Oct 2023 | Transfer Pricing | Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 1. |
| Gandz,Benjamin | Senior Manager | 17 Oct 2023 | Transfer Pricing | Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 2. |
| Sussman,Adam | Senior | 17 Oct 2023 | Transfer Pricing | Drafting the economic analysis in Israeli Local file relevant to the Headquarter allocation and Contribution split report - Day 3. |
| Geron,Eyal | Manager | 18 Oct 2023 | Transfer Pricing | Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 1. |
| Geron,Eyal | Manager | 18 Oct 2023 | Transfer Pricing | Analyzing the contributions and allocation of expenses to be allocated for both Israel and Cyprus local files. |
| Sussman,Adam | Senior | 18 Oct 2023 | Transfer Pricing | Drafting the economic analysis in Israeli Local file relevant to the Headquarter allocation and Contribution split report - Day 3. |
| Sussman,Adam | Senior | 18 Oct 2023 | Transfer Pricing | Drafting the economic analysis and formatting document. |
| Geron,Eyal | Manager | 19 Oct 2023 | Transfer Pricing | Reviewing the functional and economic analysis in Israel local file. |
| Geron,Eyal | Manager | 19 Oct 2023 | Transfer Pricing | Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 2. |
| Gandz,Benjamin | Senior Manager | 19 Oct 2023 | Transfer Pricing | Reviewing the economic analysis in Israeli local file ensuring it covers ITPR ('Israel Transfer Pricing Report'). |
| Sussman,Adam | Senior | 19 Oct 2023 | Transfer Pricing | Drafting the economic analysis in Israeli Local file relevant to the Headquarter allocation and Contribution split report - Day 3. |
| Sussman,Adam | Senior | 19 Oct 2023 | Transfer Pricing | Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 3. |
| Gandz,Benjamin | Senior Manager | 22 Oct 2023 | Transfer Pricing | Reviewing the economic analysis in Israeli local file ensuring it covers ITPR ('Israel Transfer Pricing Report'). |
| Sussman,Adam | Senior | 22 Oct 2023 | Transfer Pricing | Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant to the local file report - Day 4. |
| Sussman,Adam | Senior | 22 Oct 2023 | Transfer Pricing | Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) review. |
| Sussman,Adam | Senior | 22 Oct 2023 | Transfer Pricing | Drafting amendments post to both reports post United States review and client reviews - Day 5. |
| Sussman,Adam | Senior | 22 Oct 2023 | Transfer Pricing | Drafting the executive summary and business overview in Local file for Cyprus Local File - Day 3. |
| Sussman,Adam | Senior | 23 Oct 2023 | Transfer Pricing | Meeting to review documents and current progress with both local files. Attendees - A.Sussman (EY), B.Gandz (IL). |
| Gandz,Benjamin | Senior Manager | 23 Oct 2023 | Transfer Pricing | Meeting to review documents and current progress with both local files. Attendees - A.Sussman (EY), B.Gandz (IL). |
| Sussman,Adam | Senior | 23 Oct 2023 | Transfer Pricing | Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) review. |
| Sussman,Adam | Senior | 23 Oct 2023 | Transfer Pricing | Reviewing, drafting and analyzing the contribution made by Celsius-IL - Day 1. |
| Sussman,Adam | Senior | 24 Oct 2023 | Transfer Pricing | Reviewing the Headquarter allocations with regard to Israeli and Cypriot entities. |
| Sussman,Adam | Senior | 24 Oct 2023 | Transfer Pricing | Reviewing, drafting, and analyzing the contribution made by Celsius-IL - Day 2. |

Transfer Pricing

| Name | Title | Transaction date | Project Category | Description |
|----------------|-------------------|------------------|------------------|---|
| Geron,Eyal | Manager | 24 Oct 2023 | Transfer Pricing | Meeting to discuss the contributions and allocations made by Israel and Cyprus. Attendees - E.Geron (E |
| Gandz,Benjamin | Senior Manager | 24 Oct 2023 | Transfer Pricing | Reviewing progress with both Israel and Cyprus reports and reviewing assumptions made. |
| Sussman,Adam | Senior | 24 Oct 2023 | Transfer Pricing | Meeting to discuss the contributions and allocations made by Israel and Cyprus. Attendees - E.Geron (E |
| Gandz,Benjamin | Senior Manager | 25 Oct 2023 | Transfer Pricing | Meeting the review Celsius documentation and progress. Attendees - B.Gandz (EY), E.Geron (EY), A.S |
| Geron,Eyal | Manager | 25 Oct 2023 | Transfer Pricing | Meeting the review Celsius documentation and progress. Attendees - B.Gandz (EY), E.Geron (EY), A.S |
| Sussman,Adam | Senior | 25 Oct 2023 | Transfer Pricing | Meeting the review Celsius documentation and progress. Attendees - B.Gandz (EY), E.Geron (EY), A.S |
| Sussman,Adam | Senior | 25 Oct 2023 | Transfer Pricing | Reviewing, drafting, and analyzing the contribution made by Celsius-IL - Day 3. |
| Gandz,Benjamin | Senior Manager | 26 Oct 2023 | Transfer Pricing | Reviewing the functional analysis (Functions, Assets, Risks - "FAR") for the Israel Local file report. |
| Sussman,Adam | Senior | 26 Oct 2023 | Transfer Pricing | Reviewing and analyzing the contribution made by Celsius-IL and drafting economic - Day 1. |
| Erell,Dana | Partner/Principal | 26 Oct 2023 | Transfer Pricing | Reviewing both local reports and assumptions made. |
| Gonen,Eyal | Partner/Principal | 29 Oct 2023 | Transfer Pricing | Reviewing the functional analyses and contributions of both local reports. |
| Sussman,Adam | Senior | 29 Oct 2023 | Transfer Pricing | Reviewing and analyzing the contribution made by Celsius-IL and drafting economic - Day 2. |
| Sussman,Adam | Senior | 29 Oct 2023 | Transfer Pricing | Reviewing and analyzing the contribution made by Celsius-IL - Day 4. |
| Sussman,Adam | Senior | 29 Oct 2023 | Transfer Pricing | Reviewing and analyzing the contribution made by Celsius-IL and drafting economic - Day 2. |
| Erell,Dana | Partner/Principal | 30 Oct 2023 | Transfer Pricing | Internal review and discussions with regard to both the Israel local report and Cyprus local report. Attene |
| Gonen,Eyal | Partner/Principal | 30 Oct 2023 | Transfer Pricing | Internal review and discussions with regard to both the Israel local report and Cyprus local report. Attene |
| Gandz,Benjamin | Senior Manager | 30 Oct 2023 | Transfer Pricing | Reviewing both Israel and Cyprus local reports ensuring compliance with the relevant guidelines and reg |
| Sussman,Adam | Senior | 30 Oct 2023 | Transfer Pricing | Finalizing and formatting Israel Local File. |
| Sussman,Adam | Senior | 30 Oct 2023 | Transfer Pricing | Finalizing and formatting Israel Local File and drafting appendices - Day 1. |
| Gandz,Benjamin | Senior Manager | 31 Oct 2023 | Transfer Pricing | Reviewing both Israel and Cyprus local reports ensuring compliance with the relevant guidelines and reg |
| Sussman,Adam | Senior | 31 Oct 2023 | Transfer Pricing | Finalizing and formatting Israel Local File and drafting appendices - Day 2. |
| Sussman,Adam | Senior | 31 Oct 2023 | Transfer Pricing | Reviewing functional analysis and core entities and contributions, and formatting Israel Local File. |
| Sussman,Adam | Senior | 31 Oct 2023 | Transfer Pricing | Drafting and amending Cypriot Local file including relevant functions and risks, as well as making prog |
| Sussman,Adam | Senior | 31 Oct 2023 | Transfer Pricing | Analysis. |
| Total | | | | |

Total Fixed Fees Sought During the Fee Period for Transfer Pricing Services: \$350,000.00

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|--|
| Edri,Meir | Edri | Senior | 19 Jul 2022 | Tax Compliance | Call with L. Koren to discuss bankruptcy overview, Israeli operations, and offering |
| Edri,Meir | Edri | Senior | 21 Jul 2022 | Tax Compliance | Review of Limitation on Benefits deck in connection with US-UK paym |
| Edri,Meir | Edri | Senior | 22 Jul 2022 | Tax Compliance | Continue review of Limitation on Benefits deck in connection with US |
| Edri,Meir | Edri | Senior | 31 Jul 2022 | Tax Compliance | Preparation of supporting Limitation of Benefits deck in connection with |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 01 Aug 2022 | Tax Compliance | Celsius call regarding Canada mining operations with L. Koren (Celsius) |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 01 Aug 2022 | Tax Compliance | Review Canada use tax issue related to mining deployment |
| Edri,Meir | Edri | Senior | 01 Aug 2022 | Tax Compliance | Review of initial Canadian tax implications of Mining activity |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 02 Aug 2022 | Tax Compliance | Celsius - meeting with L. Koren (Celsius) in EY office Tel Aviv with A restructuring alternatives, tokenization, ownership of stablecoins and ro and K&E teams |
| Edri,Meir | Edri | Senior | 02 Aug 2022 | Tax Compliance | Call with O. Almog (Celsius) regarding US tax return filing process and |
| Edri,Meir | Edri | Senior | 02 Aug 2022 | Tax Compliance | Celsius - meeting with L. Koren (Celsius) in EY office Tel Aviv with A restructuring alternatives, tokenization, ownership of stablecoins and ro and K&E teams |
| Edri,Meir | Edri | Senior | 08 Aug 2022 | Tax Compliance | Call regarding initial examination of Limitation of Benefits in the US-U O. Almog |
| Edri,Meir | Edri | Senior | 11 Aug 2022 | Tax Compliance | Review Canadian tax implications of deployment of mining equipment |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 14 Aug 2022 | Tax Compliance | Weekly call update with Client to discuss current bankruptcy filings sta ongoing work. Celsius - L. Koren, EY - A. Chenchinski and M. Edri |
| Edri,Meir | Edri | Senior | 14 Aug 2022 | Tax Compliance | Weekly call update with Client to discuss current bankruptcy filings sta ongoing work. Celsius - L. Koren, EY - A. Chenchinski and M. Edri |
| Edri,Meir | Edri | Senior | 15 Aug 2022 | Tax Compliance | Call regarding Canadian mining operations with L. Koren (Celsius) |
| Edri,Meir | Edri | Senior | 16 Aug 2022 | Tax Compliance | Call regarding Canadian mining operations with L. Koren (Celsius) |
| Edri,Meir | Edri | Senior | 17 Aug 2022 | Tax Compliance | Review of updated organization structure and legal entities for 2022 |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 25 Aug 2022 | Tax Compliance | Call to discuss eligibility for treaty benefits - specifically discuss the Lin the US-UK income tax treaty - in connection with Celsius holdings UK |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 31 Aug 2022 | Tax Compliance | US federal tax return preparation- form 8990 |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 31 Aug 2022 | Tax Compliance | Call to discuss eligibility for treaty benefits - specifically discuss the Lin the US-UK income tax treaty - in connection with Celsius holdings UK |
| Wasserman,Ofer | Wasserman | Senior Manager | 31 Aug 2022 | Tax Compliance | Review of US federal income tax returns - Form 5472 |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 01 Sep 2022 | Tax Compliance | Review of tax implications in Canada in connection with deployment o |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Sep 2022 | Tax Compliance | US federal tax return preparation- form 8916 |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Sep 2022 | Tax Compliance | US federal tax return preparation- form 8990 |
| Wasserman,Ofer | Wasserman | Senior Manager | 04 Sep 2022 | Tax Compliance | US federal tax return preparation- form 1125-E |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 05 Sep 2022 | Tax Compliance | Review of tax implications in Canada in connection with deployment o |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 05 Sep 2022 | Tax Compliance | Review of US federal income tax returns - Form 5471s |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Sep 2022 | Tax Compliance | US federal tax return preparation- form 1125-E |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 06 Sep 2022 | Tax Compliance | US federal income tax preparation - review of Form 1120 |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2022 | Tax Compliance | US federal income tax preparation - review of Form 1120 |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|-------------------|-------------|-------------------|-------------|------------------|---|
| Chenchinski, Amir | Chenchinski | Partner/Principal | 07 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance and 2021 tax return i Hill, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. W |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 07 Sep 2022 | Tax Compliance | Continued US federal income tax preparation - review of Form 1120 |
| Edri, Meir | Edri | Senior | 07 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance and 2021 tax return i Hill, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. W |
| Wasserman, Ofer | Wasserman | Senior Manager | 07 Sep 2022 | Tax Compliance | Workplan for US tax compliance process |
| Wasserman, Ofer | Wasserman | Senior Manager | 07 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance and 2021 tax return i Hill, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. W |
| Wasserman, Ofer | Wasserman | Senior Manager | 08 Sep 2022 | Tax Compliance | Document review for US federal tax returns and draft depreciation sche |
| Wasserman, Ofer | Wasserman | Senior Manager | 11 Sep 2022 | Tax Compliance | Continued document review for US federal tax returns and draft deprec |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 12 Sep 2022 | Tax Compliance | Call with L. Koren and O. Almog - discussed process for tax compliance bankruptcy procedures |
| Wasserman, Ofer | Wasserman | Senior Manager | 12 Sep 2022 | Tax Compliance | US federal tax return preparation- form 8879-C |
| Wasserman, Ofer | Wasserman | Senior Manager | 12 Sep 2022 | Tax Compliance | US federal tax return preparation - form 8916 |
| Wasserman, Ofer | Wasserman | Senior Manager | 13 Sep 2022 | Tax Compliance | US federal tax return preparation- form 1125-E |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 14 Sep 2022 | Tax Compliance | US tax compliance call O. Wasserman, M. Flashner, M. Edri, and A. C (Celsius) - discussed timelines and roles and responsibilities for tax fili tax provision work papers |
| Edri, Meir | Edri | Senior | 14 Sep 2022 | Tax Compliance | US tax compliance call O. Wasserman, M. Flashner, M. Edri, and A. C (Celsius) - discussed timelines and roles and responsibilities for tax fili tax provision work papers |
| Wasserman, Ofer | Wasserman | Senior Manager | 14 Sep 2022 | Tax Compliance | Continued US federal tax return preparation- form 1125-E |
| Wasserman, Ofer | Wasserman | Senior Manager | 14 Sep 2022 | Tax Compliance | US tax compliance call O. Wasserman, M. Flashner, M. Edri, and A. C (Celsius) - discussed timelines and roles and responsibilities for tax fili tax provision work papers |
| Edri, Meir | Edri | Senior | 15 Sep 2022 | Tax Compliance | Review with O. Almog (Celsius) regarding Celsius token compensation progress of data review |
| Wasserman, Ofer | Wasserman | Senior Manager | 15 Sep 2022 | Tax Compliance | Celsius - review 2020 filings to identify key items for update in connect filings |
| Wasserman, Ofer | Wasserman | Senior Manager | 15 Sep 2022 | Tax Compliance | Continued US federal tax return preparation- form 1125-E |
| Wasserman, Ofer | Wasserman | Senior Manager | 15 Sep 2022 | Tax Compliance | Continued US federal tax return preparation- form 8879-C |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 18 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - review adjustments, material items and expectations for tax filing procedures. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 19 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - initial disclosures, review information request list, discuss timelines for tax re |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 20 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - initial disclosures, review information request list, discuss timelines for tax re |
| Wasserman, Ofer | Wasserman | Senior Manager | 20 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - sched missing data points and review of information request list. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 21 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - discu disclosures and discussed approval and signing process internally (i.e., |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 21 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - conti activity, calculation of bonus depreciation and carryover NOL schedule |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 22 Sep 2022 | Tax Compliance | Tax compliance weekly call with L. Koren + J. Morgan (Celsius) - review filing schedule, nexus determinations and apportionment schedules. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|-------------------|-------------|---------------------|-------------|------------------|---|
| Chenchinski, Amir | Chenchinski | Partner/Principal | 22 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - conti and disclosures |
| Wasserman, Ofer | Wasserman | Senior Manager | 22 Sep 2022 | Tax Compliance | US tax return preparation and review - prepare depreciation Form 8990 |
| Wasserman, Ofer | Wasserman | Senior Manager | 22 Sep 2022 | Tax Compliance | Call with J. Morgan to review state apportionment and filing schedule |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 23 Sep 2022 | Tax Compliance | Call with L. Koren - discussed current status of tax return preparation, n balance sheet data. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 25 Sep 2022 | Tax Compliance | Call with L. Koren (Celsius) - L. Koren updated on status of examiner i operations, discussed finalization of TP documentation. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 28 Sep 2022 | Tax Compliance | Call with client - L. Koren + J. Morgan (Celsius) - discussed status of f preparation, level of data provided by the Company (trial balances and for tax return filing. |
| Wasserman, Ofer | Wasserman | Senior Manager | 28 Sep 2022 | Tax Compliance | US tax return preparation and review - Form 8916 |
| Edri, Meir | Edri | Senior | 29 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance open items and the d agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. F Wasserman, and J. Hill. |
| Wasserman, Ofer | Wasserman | Senior Manager | 29 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance open items and the d agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. F Wasserman, and J. Hill. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 31 Oct 2022 | Tax Compliance | Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, A. Chenchinski |
| Chenchinski, Amir | Chenchinski | Partner / Principal | 29 Mar 2023 | Tax Compliance | Review of IRS extensions for New Jersey state income tax return |
| Nazarenko, Maria | Nazarenko | Staff | 05 Apr 2023 | Tax Compliance | Prepare IRS extensions for Connecticut state income tax return |
| Nazarenko, Maria | Nazarenko | Staff | 04 Apr 2023 | Tax Compliance | Review South Carolina state income tax return extension for Cel |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extension for California state income tax retu |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Review of IRS extensions for Connecticut state income tax retur |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extensions for Washington state income tax r Inc |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Review of IRS extensions for Boston state income tax return for |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extensions for Michigan state income tax ret |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extensions for New Jersey state income tax r |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Review of IRS extensions for New York state income tax return |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Review of IRS extensions for Oklahoma and Oregon states (inc Network Inc |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extensions for Wisconsin state for Celsius N |
| Wasserman, Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review Texas extension for Celsius Network inc and affiliates |
| Wasserman, Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review North Carolina state extensions for NON Unitary Celsius |
| Wasserman, Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review of IRS extensions for North Carolina state for Celsius H |
| Chenchinski, Amir | Chenchinski | Partner / Principal | 17 Apr 2023 | Tax Compliance | Review of IRS extensions for New Jersey state for Celsius Netw |
| Chenchinski, Amir | Chenchinski | Partner / Principal | 17 Apr 2023 | Tax Compliance | Continuation of Review of IRS extensions for New Jersey state |
| Chenchinski, Amir | Chenchinski | Partner / Principal | 17 Apr 2023 | Tax Compliance | Review of IRS extensions for New York state for Celsius Netwo |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|---------------------|-------------|------------------|--|
| Chenchinski,Amir | Chenchinski | Partner / Principal | 17 Apr 2023 | Tax Compliance | Continuation of Review of IRS extensions for New York state for affiliates |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review South Carolina extensions for Celsius Network LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review Tennessee state extensions for Celsius Network LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Preparation Georgia IRS extension Form for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review Celsius Network North Carolina state IRS extensions for |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Preparation South Carolina state IRS extensions for Celsius Net |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review IRS Extensions for Tennessee state for Celsius Network |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Preparation Georgia state IRS extensions for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review Maryland state IRS extensions for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review North Carolina state IRS extensions for Celsius Holding |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review South Carolina IRS extensions for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review IRS extension Form for Tennessee state and Celsius Ne |
| Wasserman,Ofer | Wasserman | Senior Manager | 23 Apr 2023 | Tax Compliance | Analyzed with Marty extensions regarding time line |
| Chenchinski,Amir | Chenchinski | Partner / Principal | 01 May 2023 | Tax Compliance | Review of IRS extensions for Tennessee state for Celsius Netwo |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 May 2023 | Tax Compliance | Prepare IRS form - Information document request for Celsius Ho |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 May 2023 | Tax Compliance | Prepare IRS form - Information document request for Celsius N |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 May 2023 | Tax Compliance | Continuation of Preparing IRS form - Information document rec |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 May 2023 | Tax Compliance | LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 May 2023 | Tax Compliance | Prepare IRS form - Information document request for Celsius N |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 May 2023 | Tax Compliance | Continuation - Preparation of IRS form - Information document |
| Chenchinski,Amir | Chenchinski | Partner / Principal | 10 May 2023 | Tax Compliance | Inc |
| Chenchinski,Amir | Chenchinski | Partner / Principal | 11 May 2023 | Tax Compliance | Review South Carolina extension Form for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 May 2023 | Tax Compliance | Continuation of Review South Carolina extension Form for Cels |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 May 2023 | Tax Compliance | Reviewed open items regarding extensions and report of foreign |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Jul 2023 | Tax Compliance | information |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Jul 2023 | Tax Compliance | Prepare Texas affiliated schedule for year 2022 and public infor |
| Wasserman,Ofer | Wasserman | Senior Manager | 09 Jul 2023 | Tax Compliance | Prepared Affiliated report with J.Morgan |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Jul 2023 | Tax Compliance | Review changes proposed by Jeff Morgan on Texas report |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 17 Jul 2023 | Tax Compliance | Call with client to discuss Texas tax position. EY - O. Wasserm |
| Edri,Meir | Edri | Senior | 17 Jul 2023 | Tax Compliance | J. Morgan. |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Jul 2023 | Tax Compliance | Weekly tax compliance call to discuss information received from |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Mining tax provision. EY - Y. Shwartz, A. Chenchinski, O. W |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Flashner, J. Hill, E. Harvey, E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Weekly tax compliance call to discuss information received from |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Mining tax provision. EY - Y. Shwartz, A. Chenchinski, O. W |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Flashner, J. Hill, E. Harvey, E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Review 2022 extension report for Texas (requested by TX attorn |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Discussion with client (J. Morgan and L. Koren) materials neede |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | compliance. |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Additional review of Section B and C of the TX Public Informa |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | with Jamie. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|---|
| Chenchinski,Amir | Chenchinski | Partner/Principal | 24 Jul 2023 | Tax Compliance | Working session to discuss plan for mining tax provision works review comments. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski. |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 25 Jul 2023 | Tax Compliance | Weekly tax call with Client EY, K&E and Andersen to discuss basis analysis and impact on taxable income calculations, indirect payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. G. |
| Edri,Meir | Edri | Senior | 25 Jul 2023 | Tax Compliance | Weekly tax call with Client EY, K&E and Andersen to discuss basis analysis and impact on taxable income calculations, indirect payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. G. |
| Wasserman,Ofer | Wasserman | Senior Manager | 27 Jul 2023 | Tax Compliance | Call with L. Koren, J. Morgan, O Wasserman, M Flashner, M. Flashner to discuss the US tax compliance procedures and provide next steps. |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 31 Jul 2023 | Tax Compliance | EY internal call to discuss open items on tax compliance process Flashner, A. Chenchinski, Y. Shwartz, M. Edri, O. Wasserman. |
| Edri,Meir | Edri | Senior | 31 Jul 2023 | Tax Compliance | EY internal call to discuss open items on tax compliance process Flashner, A. Chenchinski, Y. Shwartz, M. Edri, O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 31 Jul 2023 | Tax Compliance | EY internal call to discuss open items on tax compliance process Flashner, A. Chenchinski, Y. Shwartz, M. Edri, O. Wasserman. |
| Flashner,Martin | Flashner | Contractor | 01 Aug 2023 | Tax Compliance | Weekly tax call to discuss Company's updated 2021 and 2022 n and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton, Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz. |
| Flashner,Martin | Flashner | Contractor | 01 Aug 2023 | Tax Compliance | VA review Valuation Allowance memo, review changes and edit |
| Flashner,Martin | Flashner | Contractor | 01 Aug 2023 | Tax Compliance | Working on consideration of filing requirements for new entities, entities need to file tax returns |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Aug 2023 | Tax Compliance | Weekly tax call to discuss Company's updated 2021 and 2022 n and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton, Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz. |
| Flashner,Martin | Flashner | Contractor | 02 Aug 2023 | Tax Compliance | Weekly call with client L. Koren |
| Flashner,Martin | Flashner | Contractor | 02 Aug 2023 | Tax Compliance | Working on Mining depreciable lives for equipment |
| Flashner,Martin | Flashner | Contractor | 02 Aug 2023 | Tax Compliance | Working on valuation report for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 Aug 2023 | Tax Compliance | Updated data request list and communicate with team |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 Aug 2023 | Tax Compliance | Working on extensions with Jaime Bowen regarding Texas extensions |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 03 Aug 2023 | Tax Compliance | Meeting to discuss and working on Bitwave implications, conference statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, the 2022 tax return. |
| Flashner,Martin | Flashner | Contractor | 03 Aug 2023 | Tax Compliance | Meeting to discuss and working on Bitwave implications, conference statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, the 2022 tax return. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|-----------------|-----------|----------------|-------------|------------------|--|
| Flashner,Martin | Flashner | Contractor | 03 Aug 2023 | Tax Compliance | Review updated organization chart and determine which additions |
| Flashner,Martin | Flashner | Contractor | 03 Aug 2023 | Tax Compliance | Working on Loan documents and losses and email to colleagues |
| Flashner,Martin | Flashner | Contractor | 03 Aug 2023 | Tax Compliance | Update call with client L. Koren. EY - M. Flashner, O. Wasserman |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Aug 2023 | Tax Compliance | Update call with client L. Koren. EY - M. Flashner, O. Wasserman |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Aug 2023 | Tax Compliance | Reviewing financials which include the mark to market adjustment (client) |
| Flashner,Martin | Flashner | Contractor | 06 Aug 2023 | Tax Compliance | Review Texas affiliates schedule and provide relevant 2021 data |
| Flashner,Martin | Flashner | Contractor | 07 Aug 2023 | Tax Compliance | Reviewing apportionment data provided |
| Flashner,Martin | Flashner | Contractor | 07 Aug 2023 | Tax Compliance | EY internal call to discuss tax compliance process including up adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, J. Hill, M. Edri, O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 07 Aug 2023 | Tax Compliance | Review of Treas. Regulation 1.367-8 |
| Wasserman,Ofer | Wasserman | Senior Manager | 07 Aug 2023 | Tax Compliance | EY internal call to discuss tax compliance process including up adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, J. Hill, M. Edri, O. Wasserman. |
| Flashner,Martin | Flashner | Contractor | 08 Aug 2023 | Tax Compliance | Weekly call with EY, Celsius, K&E and Andersen tax to discuss calculations and tax compliance process. EY - J. Hill, E. Sapir, Flag, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Korn S. Shears, D. Seymour. |
| Flashner,Martin | Flashner | Contractor | 08 Aug 2023 | Tax Compliance | Call with EY and Celsius to discuss 2023 valuation report and i taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz Flashner, E. Diner. Celsius - L. Koren, J. Morgan |
| Flashner,Martin | Flashner | Contractor | 08 Aug 2023 | Tax Compliance | Discuss Texas tax report with client J Morgan |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Aug 2023 | Tax Compliance | Working on Initial draft of statement for tax return pertaining to transfer of Israeli subsidiary |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Aug 2023 | Tax Compliance | Call with EY and Celsius to discuss 2023 valuation report and i taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz Flashner, E. Diner. Celsius - L. Koren, J. Morgan |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Aug 2023 | Tax Compliance | Weekly call with EY, Celsius, K&E and Andersen tax to discuss calculations and tax compliance process. EY - J. Hill, E. Sapir, Flag, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Korn S. Shears, D. Seymour. |
| Flashner,Martin | Flashner | Contractor | 09 Aug 2023 | Tax Compliance | Valuation notes and investments and analysis prepared for the t |
| Flashner,Martin | Flashner | Contractor | 09 Aug 2023 | Tax Compliance | Working on Network Inc and Affiliates reports related to Texas |
| Wasserman,Ofer | Wasserman | Senior Manager | 09 Aug 2023 | Tax Compliance | Working on worthless debt and partially worthless debt deductio |
| Flashner,Martin | Flashner | Contractor | 10 Aug 2023 | Tax Compliance | Call with EY and Celsius to discuss 2023 valuation report and i taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan. |
| Flashner,Martin | Flashner | Contractor | 10 Aug 2023 | Tax Compliance | Working on Mining Audit Profit and Loss issues on 2021 tax re |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Aug 2023 | Tax Compliance | Working on loans in the Examiner report |
| Flashner,Martin | Flashner | Contractor | 13 Aug 2023 | Tax Compliance | Prepared Depreciation for Celsius mining and review with J. M |
| Wasserman,Ofer | Wasserman | Senior Manager | 13 Aug 2023 | Tax Compliance | Review trial balances for Mining 2021 adjustment with Bitwave |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|---|
| Flashner,Martin | Flashner | Contractor | 14 Aug 2023 | Tax Compliance | Prepare for update call with client |
| Flashner,Martin | Flashner | Contractor | 14 Aug 2023 | Tax Compliance | Call with client (J. Morgan) to discuss balance sheets of Celsius and Mining |
| Flashner,Martin | Flashner | Contractor | 14 Aug 2023 | Tax Compliance | Reviewing Section 163(j) on 2021 tax return and impact to net carryforward |
| Flashner,Martin | Flashner | Contractor | 14 Aug 2023 | Tax Compliance | Review Rev Proc 92-70 and potential application to Celsius Australia |
| Wasserman,Ofer | Wasserman | Senior Manager | 14 Aug 2023 | Tax Compliance | Working on transfer pricing issues trial balances of Israel, Lithuania |
| Wasserman,Ofer | Wasserman | Senior Manager | 14 Aug 2023 | Tax Compliance | Working on retained earnings calculation of Celsius Lending and loss Review |
| Flashner,Martin | Flashner | Contractor | 15 Aug 2023 | Tax Compliance | Weekly tax call to discuss status of US federal income tax return A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz |
| Flashner,Martin | Flashner | Contractor | 15 Aug 2023 | Tax Compliance | Preparation of tax return for Celsius Mining 2022 |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Aug 2023 | Tax Compliance | Call with L. Koren on loans and alternative investments and loss |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Aug 2023 | Tax Compliance | Weekly tax call to discuss status of US federal income tax return A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz |
| Flashner,Martin | Flashner | Contractor | 16 Aug 2023 | Tax Compliance | Review Global Intangible Low-Taxed Income ("GILTI") calculation computation preliminary estimate for 2022 |
| Flashner,Martin | Flashner | Contractor | 16 Aug 2023 | Tax Compliance | Call with client (J. Morgan) on Profit and losses and discussion EY - M. Flashner and O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 16 Aug 2023 | Tax Compliance | Call with client (J. Morgan) on Profit and losses and discussion EY - M. Flashner and O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 16 Aug 2023 | Tax Compliance | Reviewing Celsius Lending variance between Profit and loss and |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 17 Aug 2023 | Tax Compliance | Weekly US federal income tax compliance call to discuss cost a cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Ha Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 16 Aug 2023 | Tax Compliance | Reviewing adjustments to Mining tax return |
| Flashner,Martin | Flashner | Contractor | 17 Aug 2023 | Tax Compliance | Reviewing C corp and disregarded entity filings for dormant cor |
| Flashner,Martin | Flashner | Contractor | 17 Aug 2023 | Tax Compliance | Call with client (J. Morgan) reviewing balance sheets including |
| Flashner,Martin | Flashner | Contractor | 17 Aug 2023 | Tax Compliance | Working on timing and staffing in India, discussion on 163(j) d and losses for Mining and Mining balance sheet loans and exper |
| Flashner,Martin | Flashner | Contractor | 17 Aug 2023 | Tax Compliance | Weekly US federal income tax compliance call to discuss cost a cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Ha Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Aug 2023 | Tax Compliance | Working on Celsius Network Limited (UK) and Network Inc tr income and expenses between entities |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Aug 2023 | Tax Compliance | Working on Texas reports Affiliates and Public Information Rep 2022 |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|--|
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Aug 2023 | Tax Compliance | Weekly US federal income tax compliance call to discuss cost a cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Ha Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir. |
| Cohen,Nuriel | Cohen | Staff | 20 Aug 2023 | Tax Compliance | Research and review various professional fees and their tax ded |
| Cohen,Nuriel | Cohen | Staff | 20 Aug 2023 | Tax Compliance | Review UK trial balance for discussion with client |
| Flashner,Martin | Flashner | Contractor | 20 Aug 2023 | Tax Compliance | Review US holding apportionment support |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 21 Aug 2023 | Tax Compliance | Weekly tax compliance call to discuss transfer pricing impact o Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sap |
| Cohen,Nuriel | Cohen | Staff | 21 Aug 2023 | Tax Compliance | Working on Trial balance of Israel, Lithuania, Serbia, GK8, and |
| Flashner,Martin | Flashner | Contractor | 21 Aug 2023 | Tax Compliance | Review balance sheet provided by GDS of US Holding |
| Wasserman,Ofer | Wasserman | Senior Manager | 21 Aug 2023 | Tax Compliance | Reviewing valuation report impact on calculation |
| Wasserman,Ofer | Wasserman | Senior Manager | 21 Aug 2023 | Tax Compliance | Weekly tax compliance call to discuss transfer pricing impact o Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sap |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 22 Aug 2023 | Tax Compliance | Reviewing updated Organizational Chart |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 22 Aug 2023 | Tax Compliance | Review Texas extension report |
| Flashner,Martin | Flashner | Contractor | 22 Aug 2023 | Tax Compliance | Review of examiner report |
| Wasserman,Ofer | Wasserman | Senior Manager | 22 Aug 2023 | Tax Compliance | Review mark to market of Celsius Lending and Celsius Mining |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 23 Aug 2023 | Tax Compliance | Working on Rev Proc 92-70 Review notes with preparer for Mi client proposed adjustments |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 23 Aug 2023 | Tax Compliance | Review bitwave analysis |
| Cohen,Nuriel | Cohen | Staff | 23 Aug 2023 | Tax Compliance | Working on Trial balance for Israel, Lithuania, and Mining |
| Flashner,Martin | Flashner | Contractor | 23 Aug 2023 | Tax Compliance | Working on accrued rewards |
| Wasserman,Ofer | Wasserman | Senior Manager | 23 Aug 2023 | Tax Compliance | Working on Network LLC tax return Network LLC Update rega |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 24 Aug 2023 | Tax Compliance | Review revised Network LLC trial balance |
| Flashner,Martin | Flashner | Contractor | 24 Aug 2023 | Tax Compliance | Working on Celsius Mining and Affiliates provisions for Celsius |
| Wasserman,Ofer | Wasserman | Senior Manager | 24 Aug 2023 | Tax Compliance | Working on Transfer pricing report |
| Wasserman,Ofer | Wasserman | Senior Manager | 27 Aug 2023 | Tax Compliance | Reviewing state tax position |
| Edri,Meir | Edri | Senior | 28 Aug 2023 | Tax Compliance | Weekly tax compliance call to discuss tax return progress and o Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. I |
| Edri,Meir | Edri | Senior | 29 Aug 2023 | Tax Compliance | Weekly tax call to discuss restructuring transactions and US and US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL ta Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, Koren, J. Morgan. |
| Flashner,Martin | Flashner | Contractor | 29 Aug 2023 | Tax Compliance | Weekly tax call to discuss restructuring transactions and US and US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL ta Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, Koren, J. Morgan. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|---|
| Wasserman,Ofer | Wasserman | Senior Manager | 29 Aug 2023 | Tax Compliance | Weekly tax call to discuss restructuring transactions and US and UK tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax team - M. Flashner, O. Wasserman, Y. Schwartz, A. Chenchinski, M. Edri. EY - UK tax team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. J. Morgan. |
| Flashner,Martin | Flashner | Contractor | 03 Sep 2023 | Tax Compliance | Working session to review updated trial balance for Network Inc. EY - M. Flashner, O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Sep 2023 | Tax Compliance | Working session to review updated trial balance for Network Inc. EY - M. Flashner, O. Wasserman. |
| Flashner,Martin | Flashner | Contractor | 04 Sep 2023 | Tax Compliance | Drafting gain recognition agreement statement for tax return and depreciation schedules. |
| Wasserman,Ofer | Wasserman | Senior Manager | 04 Sep 2023 | Tax Compliance | Review Forms 5471 for tax return |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 05 Sep 2023 | Tax Compliance | Weekly tax call to discuss tax compliance update, use tax open items reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flashner, O. Wasserman, A. Chenchinski, M. Edri. EY - UK tax team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. J. Morgan. |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 04 Sep 2023 | Tax Compliance | Review Celsius Network updated workpapers (Forms 5471 and 8858) |
| Flashner,Martin | Flashner | Contractor | 05 Sep 2023 | Tax Compliance | Review open transfer pricing issues for tax return reporting. |
| Flashner,Martin | Flashner | Contractor | 05 Sep 2023 | Tax Compliance | Weekly tax call to discuss tax compliance update, use tax open items reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flashner, O. Wasserman, A. Chenchinski, M. Edri. EY - UK tax team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. J. Morgan. |
| Flashner,Martin | Flashner | Contractor | 06 Sep 2023 | Tax Compliance | Review Form 8858s for Celsius non-US entities |
| Flashner,Martin | Flashner | Contractor | 06 Sep 2023 | Tax Compliance | Review Forms 5471 for Celsius UK and GK8 entities |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Sep 2023 | Tax Compliance | Review UK Form 5471 adjustments |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Sep 2023 | Tax Compliance | Weekly tax call to discuss tax compliance update, use tax open items reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flashner, O. Wasserman, A. Chenchinski, M. Edri. EY - UK tax team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. J. Morgan. |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2023 | Tax Compliance | Review of Celsius Network Inc's Form 1120 |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2023 | Tax Compliance | Review Celsius Network Inc. Form 1120 workpapers |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2023 | Tax Compliance | Review Celsius Europe Form 8858 |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2023 | Tax Compliance | Review Celsius GK8 tax return forms |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 06 Sep 2023 | Tax Compliance | Review foreign tax credit calculation on tax return |
| Flashner,Martin | Flashner | Contractor | 07 Sep 2023 | Tax Compliance | Network LLC Form 1120 review |
| Flashner,Martin | Flashner | Contractor | 07 Sep 2023 | Tax Compliance | Weekly tax compliance call to discuss progress and open items. J. Hill, E. Sapir, L. Harvey |
| Wasserman,Ofer | Wasserman | Senior Manager | 07 Sep 2023 | Tax Compliance | Preparing Network LLC Form 8858 |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|---|
| Wasserman,Ofer | Wasserman | Senior Manager | 07 Sep 2023 | Tax Compliance | Weekly tax compliance call to discuss progress and open items. J. Hill, E. Sapir, L. Harvey |
| Flashner,Martin | Flashner | Contractor | 10 Sep 2023 | Tax Compliance | Review Forms 5471 for Celsius UK and Lithuania items |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Sep 2023 | Tax Compliance | Review Celsius Network Inc's tax calculation |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Sep 2023 | Tax Compliance | Call with client (J. Morgan) regarding open items on Networks, Review UK Form 5471 |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Sep 2023 | Tax Compliance | Review revised Lithuania Form 5471 |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Sep 2023 | Tax Compliance | Review revised 2022 Form 5471 |
| Flashner,Martin | Flashner | Contractor | 11 Sep 2023 | Tax Compliance | Weekly tax compliance call to discuss open items on the 2022 U EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz |
| Flashner,Martin | Flashner | Contractor | 11 Sep 2023 | Tax Compliance | Preparation of balance sheet adjustments for Celsius Holding LI |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Sep 2023 | Tax Compliance | Weekly tax compliance call to discuss open items on the 2022 U EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Sep 2023 | Tax Compliance | Review Forms 8858 for GK8 entity and update with notes to pre |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 11 Sep 2023 | Tax Compliance | Review 2022 US federal income tax returns |
| Flashner,Martin | Flashner | Contractor | 12 Sep 2023 | Tax Compliance | Review Forms 5471 for Celsius UK and Lithuania |
| Flashner,Martin | Flashner | Contractor | 12 Sep 2023 | Tax Compliance | Weekly tax call to discuss transfer pricing open items on mining reporting, tax compliance update and other open items. EY US Gatt, J. Hill. EY Israel - Y. Shwartz, M. Flashner. EY Transfer Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen U D. Seymour. Celsius - L. Koren, J. Morgan. |
| Wasserman,Ofer | Wasserman | Senior Manager | 12 Sep 2023 | Tax Compliance | Review revised Form 1120 for Network Inc. and Form 5471 for |
| Wasserman,Ofer | Wasserman | Senior Manager | 12 Sep 2023 | Tax Compliance | Review revised Form 5471 for GK8 |
| Wasserman,Ofer | Wasserman | Senior Manager | 13 Sep 2023 | Tax Compliance | Review tax return updates for Celsius Mining and prepare resea calculations for non-US entities (Serbia and UK). |
| Flashner,Martin | Flashner | Contractor | 13 Sep 2023 | Tax Compliance | Review latest draft of Celsius Network Inc |
| Flashner,Martin | Flashner | Contractor | 13 Sep 2023 | Tax Compliance | Review of Celsius Network Inc's disclosures and statements |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 13 Sep 2023 | Tax Compliance | Review Network Inc draft tax return and review research and de Celsius non-US entities (CY, Serbia, and UK). |
| Wasserman,Ofer | Wasserman | Senior Manager | 14 Sep 2023 | Tax Compliance | Revise taxable income calculations for Serbia and UK. |
| Flashner,Martin | Flashner | Contractor | 13 Sep 2023 | Tax Compliance | Review Forms 8858 and Forms 5471 for non-US entities includ and Serbia. |
| Flashner,Martin | Flashner | Contractor | 14 Sep 2023 | Tax Compliance | Review Forms 5471 for GK8 entities, review calculation of Sect compute research and development capitalization and amortizat |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 14 Sep 2023 | Tax Compliance | Review Section 174 expenses calculation, review research and c non-US entities. |
| Cohen,Sarah | Cohen | Senior Manager | 17 Sep 2023 | Tax Compliance | Review Celsius Mining return |
| Cohen,Sarah | Cohen | Senior Manager | 17 Sep 2023 | Tax Compliance | Review calculation of research and development expenses for C including Serbia, Cypress, and UK. |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Sep 2023 | Tax Compliance | Reviewing research and development expense amortization calc |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Sep 2023 | Tax Compliance | Preparation of Network LLC tax return working papers |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Sep 2023 | Tax Compliance | Review Section 174 adjustments |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|--|
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Sep 2023 | Tax Compliance | Review Network Inc revised tax return and Lending LLC and N |
| Flashner,Martin | Flashner | Contractor | 17 Sep 2023 | Tax Compliance | Review Section 174 adjustments |
| Flashner,Martin | Flashner | Contractor | 17 Sep 2023 | Tax Compliance | Review changes to Forms 5471 |
| Flashner,Martin | Flashner | Contractor | 18 Sep 2023 | Tax Compliance | Review Forms 5471 for non-US entities |
| Flashner,Martin | Flashner | Contractor | 18 Sep 2023 | Tax Compliance | Review updated Form 1120 for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Sep 2023 | Tax Compliance | Review first draft of Celsius Mining tax return and compare to t |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Sep 2023 | Tax Compliance | Review unrealized losses and prepaid expenses |
| Flashner,Martin | Flashner | Contractor | 19 Sep 2023 | Tax Compliance | Revising Network, Inc. tax return and composing update emails |
| Flashner,Martin | Flashner | Contractor | 19 Sep 2023 | Tax Compliance | Weekly tax call to discuss deal update, tax reporting obligations EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, C Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Walker. Celsius - L. Koren. |
| Wasserman,Ofer | Wasserman | Senior Manager | 19 Sep 2023 | Tax Compliance | Weekly tax call to discuss deal update, tax reporting obligations EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, C Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Walker. Celsius - L. Koren. |
| Wasserman,Ofer | Wasserman | Senior Manager | 19 Sep 2023 | Tax Compliance | Review revised Forms 5471 for non-US entities (Cypress and S |
| Wasserman,Ofer | Wasserman | Senior Manager | 19 Sep 2023 | Tax Compliance | Review revised Forms 5471 for non-US entities (UK) and resear capitalization. |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Sep 2023 | Tax Compliance | Working session to review revised Mining tax calculations and calculations for US return. EY - O. Wasserman, M. Flashner. |
| Flashner,Martin | Flashner | Contractor | 20 Sep 2023 | Tax Compliance | Working session to review revised Mining tax calculations and calculations for US return. EY - O. Wasserman, M. Flashner. |
| Flashner,Martin | Flashner | Contractor | 20 Sep 2023 | Tax Compliance | Review of tax depreciation forms for Mining |
| Cohen,Sarah | Cohen | Senior Manager | 20 Sep 2023 | Tax Compliance | Review of research and development considerations |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 20 Sep 2023 | Tax Compliance | Review updated Mining tax return and research and developmen |
| Flashner,Martin | Flashner | Contractor | 21 Sep 2023 | Tax Compliance | Review Mining tax return and impact of asset sales |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 21 Sep 2023 | Tax Compliance | Review Mining tax return and impact of asset sales |
| Flashner,Martin | Flashner | Contractor | 22 Sep 2023 | Tax Compliance | Review updated US Holding and Subsidiaries return. |
| Flashner,Martin | Flashner | Contractor | 22 Sep 2023 | Tax Compliance | Call with client on updated Network Inc. tax return. Celsius - J. |
| Flashner,Martin | Flashner | Contractor | 24 Sep 2023 | Tax Compliance | Review revised Network LLC tax return with GILTI adjustment internal team with comments |
| Flashner,Martin | Flashner | Contractor | 26 Sep 2023 | Tax Compliance | Review latest draft of tax returns, prepare email with comments |
| Flashner,Martin | Flashner | Contractor | 26 Sep 2023 | Tax Compliance | Second review of Lending LLC and Celsius Holding supporting |
| Flashner,Martin | Flashner | Contractor | 27 Sep 2023 | Tax Compliance | Review of Forms 5471 of UK Review of Lithuania GILTI revisions Review UK Forms 5471 and GILTI revisions of Lithuania |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 27 Sep 2023 | Tax Compliance | Reviewing Forms 5471 for Celsius UK and Lithuania |
| Wasserman,Ofer | Wasserman | Senior Manager | 22 Sep 2023 | Tax Compliance | Review revised Celsius US Holdings tax return |
| Wasserman,Ofer | Wasserman | Senior Manager | 22 Sep 2023 | Tax Compliance | Revise taxable income calculations for Celsius UK Form 5471 |
| Wasserman,Ofer | Wasserman | Senior Manager | 24 Sep 2023 | Tax Compliance | Prepare calculation of research and development costs for Serbi |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|--|
| Wasserman,Ofer | Wasserman | Senior Manager | 25 Sep 2023 | Tax Compliance | Preparation of revised Form 5471 of Cypress |
| Wasserman,Ofer | Wasserman | Senior Manager | 26 Sep 2023 | Tax Compliance | Weekly tax call to discuss transfer of coins between jurisdiction tax impact of intended transfers. Celsius; L. Koren and J. Morgan, Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz |
| Wasserman,Ofer | Wasserman | Senior Manager | 26 Sep 2023 | Tax Compliance | Prepare revised Serbia Form 5471 |
| Flashner,Martin | Flashner | Contractor | 26 Sep 2023 | Tax Compliance | Weekly tax call to discuss transfer of coins between jurisdiction tax impact of intended transfers. Celsius; L. Koren and J. Morgan, Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz |
| Wasserman,Ofer | Wasserman | Senior Manager | 27 Sep 2023 | Tax Compliance | Preparation of Form 8858 and Celsius Mining tax return |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 28 Sep 2023 | Tax Compliance | Review Mining and Network Tax Returns (Form 1120) Review Form 8858 |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 28 Sep 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Morgan and L. Koren. |
| Flashner,Martin | Flashner | Contractor | 28 Sep 2023 | Tax Compliance | Preparation of Mining 1120 Preparation of Network Form 1120 Review tax returns (Mining and Network) |
| Flashner,Martin | Flashner | Contractor | 28 Sep 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Morgan and L. Koren. |
| Wasserman,Ofer | Wasserman | Senior Manager | 28 Sep 2023 | Tax Compliance | Review Cypress Form 5471 and prepare review comments |
| Wasserman,Ofer | Wasserman | Senior Manager | 28 Sep 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Morgan and L. Koren. |
| Wasserman,Ofer | Wasserman | Senior Manager | 29 Sep 2023 | Tax Compliance | Review adjustments for trial balance of Network Inc and disregr Networks Lending entity |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Oct 2023 | Tax Compliance | Prepare mining stand-alone US federal income tax return |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Oct 2023 | Tax Compliance | Prepare Celsius Holdings LLC US federal income tax return |
| Chenchinski,Amir | Chenchinski | Partner | 01 Oct 2023 | Tax Compliance | Review of Celsius Network Inc. and Celsius Holdings LLC work |
| Flashner,Martin | Flashner | Contractor | 01 Oct 2023 | Tax Compliance | Review mining stand-alone US federal income tax return |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 Oct 2023 | Tax Compliance | Call to discuss Celsius Network Inc. draft US federal income tax transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Wasserman (EY), and E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 Oct 2023 | Tax Compliance | Prepare Celsius Holding LLC US federal income tax return |
| Chenchinski,Amir | Chenchinski | Partner | 02 Oct 2023 | Tax Compliance | Review mining stand-alone US federal income tax return |
| Flashner,Martin | Flashner | Contractor | 02 Oct 2023 | Tax Compliance | Review draft US federal income tax return representations and c |
| Flashner,Martin | Flashner | Contractor | 02 Oct 2023 | Tax Compliance | Call to discuss Celsius Network Inc. draft US federal income tax transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Wasserman (EY), and E. Sapir. |
| Flashner,Martin | Flashner | Contractor | 02 Oct 2023 | Tax Compliance | Continued review of Celsius Holdings LLC US federal income tax |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|----------------|-------------|------------------|--|
| Flashner,Martin | Flashner | Contractor | 02 Oct 2023 | Tax Compliance | Continued review of mining stand-alone US federal income tax |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Oct 2023 | Tax Compliance | Continue to review Celsius Holdings LLC US federal income tax |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Oct 2023 | Tax Compliance | Call to discuss tax return filing procedure questions. EY: N. Fl Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Oct 2023 | Tax Compliance | Continue to prepare Celsius Mining US federal income tax return |
| Chenchinski,Amir | Chenchinski | Partner | 03 Oct 2023 | Tax Compliance | Review Celsius US Holdings LLC US federal income tax return |
| Flashner,Martin | Flashner | Contractor | 03 Oct 2023 | Tax Compliance | Call to discuss tax return filing procedure questions. EY: N. Fl Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan |
| Flashner,Martin | Flashner | Contractor | 03 Oct 2023 | Tax Compliance | Weekly tax call to discuss potential losses and reporting in 2022 Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seym Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey. |
| Flashner,Martin | Flashner | Contractor | 03 Oct 2023 | Tax Compliance | Review of Celsius Mining new draft US federal income tax return |
| Flashner,Martin | Flashner | Contractor | 03 Oct 2023 | Tax Compliance | Review of Celsius Network LLC new draft US federal income tax |
| Wasserman,Ofer | Wasserman | Senior Manager | 04 Oct 2023 | Tax Compliance | Prepare the US federal consolidated income tax return for Celsius subsidiaries |
| Flashner,Martin | Flashner | Contractor | 04 Oct 2023 | Tax Compliance | Review of Celsius Holding LLC US federal consolidated income |
| Flashner,Martin | Flashner | Contractor | 04 Oct 2023 | Tax Compliance | Additional review of Celsius Holdings LLC US federal income tax |
| Flashner,Martin | Flashner | Contractor | 04 Oct 2023 | Tax Compliance | Additional review of Celsius Mining US federal income tax return |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Oct 2023 | Tax Compliance | Continue to prepare Celsius Holding LLC US consolidated federal |
| Chenchinski,Amir | Chenchinski | Partner | 05 Oct 2023 | Tax Compliance | Additional review of Celsius Network Inc's US federal income tax |
| Flashner,Martin | Flashner | Contractor | 05 Oct 2023 | Tax Compliance | Review of disclosures for Celsius Network Inc's US federal income |
| Flashner,Martin | Flashner | Contractor | 05 Oct 2023 | Tax Compliance | Review of Form 8886 in the US federal income tax return of Celsius |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Oct 2023 | Tax Compliance | Prepare Celsius Network LLC revised US federal income tax return |
| Flashner,Martin | Flashner | Contractor | 06 Oct 2023 | Tax Compliance | Review Celsius Holdings LLC US consolidated federal income tax return including all subsidiaries |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Oct 2023 | Tax Compliance | Call to discuss tax return filing status and reportable transaction O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. S |
| Shapiro,Leonid | Shapiro | Senior | 08 Oct 2023 | Tax Compliance | Prepare Foreign Bank Account Report for Celsius Holdings LLC |
| Flashner,Martin | Flashner | Contractor | 08 Oct 2023 | Tax Compliance | Continue to review Form 8886 in the US federal income tax return |
| Flashner,Martin | Flashner | Contractor | 08 Oct 2023 | Tax Compliance | Call to discuss tax return filing status and reportable transaction O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. S |
| Chenchinski,Amir | Chenchinski | Partner | 08 Oct 2023 | Tax Compliance | Call to discuss tax return filing status and reportable transaction O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. S |
| Wasserman,Ofer | Wasserman | Senior Manager | 09 Oct 2023 | Tax Compliance | Prepare state income tax returns for Alabama, Georgia and Maryland Inc. |
| Wasserman,Ofer | Wasserman | Senior Manager | 09 Oct 2023 | Tax Compliance | Prepare state income tax returns for North Carolina, Pennsylvania Tennessee for Celsius Network Inc. |
| Flashner,Martin | Flashner | Contractor | 09 Oct 2023 | Tax Compliance | Review Celsius Network LLC revised US federal and state income |
| Flashner,Martin | Flashner | Contractor | 09 Oct 2023 | Tax Compliance | Weekly tax compliance call to discuss US federal income tax return including reportable transaction disclosures. J. Hill, L. Harvey, Sapir. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|----------------|-------------|------------------|--|
| Flashner,Martin | Flashner | Contractor | 09 Oct 2023 | Tax Compliance | Review Form 4684 for Celsius Holdings LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Oct 2023 | Tax Compliance | Review and examine reportable transaction related matters |
| Flashner,Martin | Flashner | Contractor | 10 Oct 2023 | Tax Compliance | Review Forms 8886, 4684 and 8275, included in the US federal Celsius Network Inc. |
| Flashner,Martin | Flashner | Contractor | 10 Oct 2023 | Tax Compliance | Review of state income tax returns including Georgia, Alabama |
| Flashner,Martin | Flashner | Contractor | 10 Oct 2023 | Tax Compliance | Weekly tax call to discuss status of US federal income tax return account update. Kirkland: M. Kandallu and A. Sexton. Andersen: Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Shwartz, |
| Flashner,Martin | Flashner | Contractor | 10 Oct 2023 | Tax Compliance | Review of state income tax returns for North Carolina, Pennsylvania, Tennessee for Celsius Network Inc. |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Oct 2023 | Tax Compliance | Prepare revised Celsius Mining US federal income tax return |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Oct 2023 | Tax Compliance | Prepare revised Network LLC US federal income tax return |
| Flashner,Martin | Flashner | Contractor | 11 Oct 2023 | Tax Compliance | Continue review of state income tax returns for North Carolina, Carolina and Tennessee for Celsius Network Inc. |
| Flashner,Martin | Flashner | Contractor | 11 Oct 2023 | Tax Compliance | Review an updated version of Celsius US Holding LLC US federal |
| Wasserman,Ofer | Wasserman | Senior Manager | 12 Oct 2023 | Tax Compliance | Prepare Form 5471 for Celsius Network Inc. |
| Flashner,Martin | Flashner | Contractor | 12 Oct 2023 | Tax Compliance | Update the US federal income tax return for Celsius Mining |
| Flashner,Martin | Flashner | Contractor | 12 Oct 2023 | Tax Compliance | Review state income tax returns for Celsius Holdings LLC for M |
| Flashner,Martin | Flashner | Contractor | 12 Oct 2023 | Tax Compliance | Review the updated version of Celsius Holdings LLC US federal |
| Wasserman,Ofer | Wasserman | Senior Manager | 13 Oct 2023 | Tax Compliance | Preparation of applicable Foreign bank account reporting forms |
| Flashner,Martin | Flashner | Contractor | 13 Oct 2023 | Tax Compliance | Review Form 5471s for Celsius Network Inc. for Lithuania, Serbia, Cypress, Israel. |
| Flashner,Martin | Flashner | Contractor | 13 Oct 2023 | Tax Compliance | Review Form 5472 Schedule M for Celsius Holdings LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Oct 2023 | Tax Compliance | Prepare state income tax returns for Celsius Holdings LLC for A Colorado, Connecticut, New Hampshire and Illinois. |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Oct 2023 | Tax Compliance | Prepare state income tax returns for Massachusetts, Minneapolis, Jersey |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Oct 2023 | Tax Compliance | Prepare state income tax returns for New York, New York City, |
| Wasserman,Ofer | Wasserman | Senior Manager | 16 Oct 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey. |
| Flashner,Martin | Flashner | Senior Manager | 16 Oct 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey. |
| Chenchinski,Amir | Chenchinski | Partner | 16 Oct 2023 | Tax Compliance | Review state income tax returns for New York, New York City, |
| Chenchinski,Amir | Chenchinski | Partner | 18 Oct 2023 | Tax Compliance | Review state income tax returns for Massachusetts, Minneapolis, Jersey |
| Chenchinski,Amir | Chenchinski | Partner | 19 Oct 2023 | Tax Compliance | Prepare state income tax returns for Celsius Holdings LLC for A Colorado, Connecticut, New Hampshire and Illinois. |
| Chenchinski,Amir | Chenchinski | Partner | 23 Oct 2023 | Tax Compliance | Tax compliance update call to discuss post-filing workstreams a workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. F Wasserman, and Y. Shwartz. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|----------------|-------------|------------------|--|
| Flashner,Martin | Flashner | Partner | 23 Oct 2023 | Tax Compliance | Tax compliance update call to discuss post-filing workstreams a workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. F Wasserman, and Y. Shwartz. |
| Wasserman,Ofer | Wasserman | Partner | 23 Oct 2023 | Tax Compliance | Tax compliance update call to discuss post-filing workstreams a workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. F Wasserman, and Y. Shwartz. |
| Chenchinski,Amir | Chenchinski | Partner | 26 Oct 2023 | Tax Compliance | Continue review of state income tax returns for New York, New Virginia. |
| Wasserman,Ofer | Wasserman | Senior Manager | 29 Oct 2023 | Tax Compliance | Review data received from client regarding Celsius Mining's fix |
| Wasserman,Ofer | Wasserman | Senior Manager | 30 Oct 2023 | Tax Compliance | Review items relating to deduction from fixed assets of impairm Level |
| Chenchinski,Amir | Chenchinski | Partner | 31 Oct 2023 | Tax Compliance | Weekly call to discuss transaction update, intercompany clean-u Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Shwartz, A. Chenchinski, I. Hagay. |
| | | | | | Total |

Total Fixed Fees Sought During the Fee Period for Tax Compliance Services: \$256,300.00

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|--|
| Edri,Meir | Edri | Senior | 19 Jul 2022 | Tax Compliance | Call with L. Koren to discuss bankruptcy overview, Israeli operations, and offering |
| Edri,Meir | Edri | Senior | 21 Jul 2022 | Tax Compliance | Review of Limitation on Benefits deck in connection with US-UK paym |
| Edri,Meir | Edri | Senior | 22 Jul 2022 | Tax Compliance | Continue review of Limitation on Benefits deck in connection with US |
| Edri,Meir | Edri | Senior | 31 Jul 2022 | Tax Compliance | Preparation of supporting Limitation of Benefits deck in connection with |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 01 Aug 2022 | Tax Compliance | Celsius call regarding Canada mining operations with L. Koren (Celsius) |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 01 Aug 2022 | Tax Compliance | Review Canada use tax issue related to mining deployment |
| Edri,Meir | Edri | Senior | 01 Aug 2022 | Tax Compliance | Review of initial Canadian tax implications of Mining activity |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 02 Aug 2022 | Tax Compliance | Celsius - meeting with L. Koren (Celsius) in EY office Tel Aviv with A restructuring alternatives, tokenization, ownership of stablecoins and ro and K&E teams |
| Edri,Meir | Edri | Senior | 02 Aug 2022 | Tax Compliance | Call with O. Almog (Celsius) regarding US tax return filing process and |
| Edri,Meir | Edri | Senior | 02 Aug 2022 | Tax Compliance | Celsius - meeting with L. Koren (Celsius) in EY office Tel Aviv with A restructuring alternatives, tokenization, ownership of stablecoins and ro and K&E teams |
| Edri,Meir | Edri | Senior | 08 Aug 2022 | Tax Compliance | Call regarding initial examination of Limitation of Benefits in the US-U O. Almog |
| Edri,Meir | Edri | Senior | 11 Aug 2022 | Tax Compliance | Review Canadian tax implications of deployment of mining equipment |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 14 Aug 2022 | Tax Compliance | Weekly call update with Client to discuss current bankruptcy filings sta ongoing work. Celsius - L. Koren, EY - A. Chenchinski and M. Edri |
| Edri,Meir | Edri | Senior | 14 Aug 2022 | Tax Compliance | Weekly call update with Client to discuss current bankruptcy filings sta ongoing work. Celsius - L. Koren, EY - A. Chenchinski and M. Edri |
| Edri,Meir | Edri | Senior | 15 Aug 2022 | Tax Compliance | Call regarding Canadian mining operations with L. Koren (Celsius) |
| Edri,Meir | Edri | Senior | 16 Aug 2022 | Tax Compliance | Call regarding Canadian mining operations with L. Koren (Celsius) |
| Edri,Meir | Edri | Senior | 17 Aug 2022 | Tax Compliance | Review of updated organization structure and legal entities for 2022 |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 25 Aug 2022 | Tax Compliance | Call to discuss eligibility for treaty benefits - specifically discuss the Lin the US-UK income tax treaty - in connection with Celsius holdings UK |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 31 Aug 2022 | Tax Compliance | US federal tax return preparation- form 8990 |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 31 Aug 2022 | Tax Compliance | Call to discuss eligibility for treaty benefits - specifically discuss the Lin the US-UK income tax treaty - in connection with Celsius holdings UK |
| Wasserman,Ofer | Wasserman | Senior Manager | 31 Aug 2022 | Tax Compliance | Review of US federal income tax returns - Form 5472 |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 01 Sep 2022 | Tax Compliance | Review of tax implications in Canada in connection with deployment o |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Sep 2022 | Tax Compliance | US federal tax return preparation- form 8916 |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Sep 2022 | Tax Compliance | US federal tax return preparation- form 8990 |
| Wasserman,Ofer | Wasserman | Senior Manager | 04 Sep 2022 | Tax Compliance | US federal tax return preparation- form 1125-E |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 05 Sep 2022 | Tax Compliance | Review of tax implications in Canada in connection with deployment o |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 05 Sep 2022 | Tax Compliance | Review of US federal income tax returns - Form 5471s |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Sep 2022 | Tax Compliance | US federal tax return preparation- form 1125-E |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 06 Sep 2022 | Tax Compliance | US federal income tax preparation - review of Form 1120 |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2022 | Tax Compliance | US federal income tax preparation - review of Form 1120 |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|-------------------|-------------|-------------------|-------------|------------------|---|
| Chenchinski, Amir | Chenchinski | Partner/Principal | 07 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance and 2021 tax return i Hill, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. W |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 07 Sep 2022 | Tax Compliance | Continued US federal income tax preparation - review of Form 1120 |
| Edri, Meir | Edri | Senior | 07 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance and 2021 tax return i Hill, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. W |
| Wasserman, Ofer | Wasserman | Senior Manager | 07 Sep 2022 | Tax Compliance | Workplan for US tax compliance process |
| Wasserman, Ofer | Wasserman | Senior Manager | 07 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance and 2021 tax return i Hill, E. Sapir., E. Harvey, M. Edri, M. Tuchinsky, A. Chenchinski, O. W |
| Wasserman, Ofer | Wasserman | Senior Manager | 08 Sep 2022 | Tax Compliance | Document review for US federal tax returns and draft depreciation sche |
| Wasserman, Ofer | Wasserman | Senior Manager | 11 Sep 2022 | Tax Compliance | Continued document review for US federal tax returns and draft deprec |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 12 Sep 2022 | Tax Compliance | Call with L. Koren and O. Almog - discussed process for tax compliance bankruptcy procedures |
| Wasserman, Ofer | Wasserman | Senior Manager | 12 Sep 2022 | Tax Compliance | US federal tax return preparation- form 8879-C |
| Wasserman, Ofer | Wasserman | Senior Manager | 12 Sep 2022 | Tax Compliance | US federal tax return preparation - form 8916 |
| Wasserman, Ofer | Wasserman | Senior Manager | 13 Sep 2022 | Tax Compliance | US federal tax return preparation- form 1125-E |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 14 Sep 2022 | Tax Compliance | US tax compliance call O. Wasserman, M. Flashner, M. Edri, and A. C (Celsius) - discussed timelines and roles and responsibilities for tax fili tax provision work papers |
| Edri, Meir | Edri | Senior | 14 Sep 2022 | Tax Compliance | US tax compliance call O. Wasserman, M. Flashner, M. Edri, and A. C (Celsius) - discussed timelines and roles and responsibilities for tax fili tax provision work papers |
| Wasserman, Ofer | Wasserman | Senior Manager | 14 Sep 2022 | Tax Compliance | Continued US federal tax return preparation- form 1125-E |
| Wasserman, Ofer | Wasserman | Senior Manager | 14 Sep 2022 | Tax Compliance | US tax compliance call O. Wasserman, M. Flashner, M. Edri, and A. C (Celsius) - discussed timelines and roles and responsibilities for tax fili tax provision work papers |
| Edri, Meir | Edri | Senior | 15 Sep 2022 | Tax Compliance | Review with O. Almog (Celsius) regarding Celsius token compensation progress of data review |
| Wasserman, Ofer | Wasserman | Senior Manager | 15 Sep 2022 | Tax Compliance | Celsius - review 2020 filings to identify key items for update in connect filings |
| Wasserman, Ofer | Wasserman | Senior Manager | 15 Sep 2022 | Tax Compliance | Continued US federal tax return preparation- form 1125-E |
| Wasserman, Ofer | Wasserman | Senior Manager | 15 Sep 2022 | Tax Compliance | Continued US federal tax return preparation- form 8879-C |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 18 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - review adjustments, material items and expectations for tax filing procedures. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 19 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - initial disclosures, review information request list, discuss timelines for tax re |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 20 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - initial disclosures, review information request list, discuss timelines for tax re |
| Wasserman, Ofer | Wasserman | Senior Manager | 20 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - sched missing data points and review of information request list. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 21 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - discu disclosures and discussed approval and signing process internally (i.e., |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 21 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - conti activity, calculation of bonus depreciation and carryover NOL schedule |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 22 Sep 2022 | Tax Compliance | Tax compliance weekly call with L. Koren + J. Morgan (Celsius) - review filing schedule, nexus determinations and apportionment schedules. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|-------------------|-------------|---------------------|-------------|------------------|---|
| Chenchinski, Amir | Chenchinski | Partner/Principal | 22 Sep 2022 | Tax Compliance | Call re. US tax compliance with L. Koren + J. Morgan (Celsius) - conti and disclosures |
| Wasserman, Ofer | Wasserman | Senior Manager | 22 Sep 2022 | Tax Compliance | US tax return preparation and review - prepare depreciation Form 8990 |
| Wasserman, Ofer | Wasserman | Senior Manager | 22 Sep 2022 | Tax Compliance | Call with J. Morgan to review state apportionment and filing schedule |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 23 Sep 2022 | Tax Compliance | Call with L. Koren - discussed current status of tax return preparation, n balance sheet data. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 25 Sep 2022 | Tax Compliance | Call with L. Koren (Celsius) - L. Koren updated on status of examiner i operations, discussed finalization of TP documentation. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 28 Sep 2022 | Tax Compliance | Call with client - L. Koren + J. Morgan (Celsius) - discussed status of f preparation, level of data provided by the Company (trial balances and for tax return filing. |
| Wasserman, Ofer | Wasserman | Senior Manager | 28 Sep 2022 | Tax Compliance | US tax return preparation and review - Form 8916 |
| Edri, Meir | Edri | Senior | 29 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance open items and the d agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. F Wasserman, and J. Hill. |
| Wasserman, Ofer | Wasserman | Senior Manager | 29 Sep 2022 | Tax Compliance | Call to discuss US federal income tax compliance open items and the d agreement filing requirements. EY - J. Blank, E. Harvey, E. Sapir, M. F Wasserman, and J. Hill. |
| Chenchinski, Amir | Chenchinski | Partner/Principal | 31 Oct 2022 | Tax Compliance | Call to discuss Celsius Examiner document request - L. Harvey, E. Sapir, A. Chenchinski |
| Chenchinski, Amir | Chenchinski | Partner / Principal | 29 Mar 2023 | Tax Compliance | Review of IRS extensions for New Jersey state income tax return |
| Nazarenko, Maria | Nazarenko | Staff | 05 Apr 2023 | Tax Compliance | Prepare IRS extensions for Connecticut state income tax return |
| Nazarenko, Maria | Nazarenko | Staff | 04 Apr 2023 | Tax Compliance | Review South Carolina state income tax return extension for Cel |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extension for California state income tax retu |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Review of IRS extensions for Connecticut state income tax retur |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extensions for Washington state income tax r Inc |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Review of IRS extensions for Boston state income tax return for |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extensions for Michigan state income tax ret |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extensions for New Jersey state income tax r |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Review of IRS extensions for New York state income tax return |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Review of IRS extensions for Oklahoma and Oregon states (inc Network Inc |
| Wasserman, Ofer | Wasserman | Senior Manager | 16 Apr 2023 | Tax Compliance | Preparation of IRS extensions for Wisconsin state for Celsius N |
| Wasserman, Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review Texas extension for Celsius Network inc and affiliates |
| Wasserman, Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review North Carolina state extensions for NON Unitary Celsius |
| Wasserman, Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review of IRS extensions for North Carolina state for Celsius H |
| Chenchinski, Amir | Chenchinski | Partner / Principal | 17 Apr 2023 | Tax Compliance | Review of IRS extensions for New Jersey state for Celsius Netw |
| Chenchinski, Amir | Chenchinski | Partner / Principal | 17 Apr 2023 | Tax Compliance | Continuation of Review of IRS extensions for New Jersey state |
| Chenchinski, Amir | Chenchinski | Partner / Principal | 17 Apr 2023 | Tax Compliance | Review of IRS extensions for New York state for Celsius Netwo |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|---------------------|-------------|------------------|--|
| Chenchinski,Amir | Chenchinski | Partner / Principal | 17 Apr 2023 | Tax Compliance | Continuation of Review of IRS extensions for New York state for affiliates |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review South Carolina extensions for Celsius Network LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review Tennessee state extensions for Celsius Network LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Preparation Georgia IRS extension Form for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Review Celsius Network North Carolina state IRS extensions for |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Apr 2023 | Tax Compliance | Preparation South Carolina state IRS extensions for Celsius Net |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review IRS Extensions for Tennessee state for Celsius Network |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Preparation Georgia state IRS extensions for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review Maryland state IRS extensions for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review North Carolina state IRS extensions for Celsius Holding |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review South Carolina IRS extensions for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Apr 2023 | Tax Compliance | Review IRS extension Form for Tennessee state and Celsius Ne |
| Wasserman,Ofer | Wasserman | Senior Manager | 23 Apr 2023 | Tax Compliance | Analyzed with Marty extensions regarding time line |
| Chenchinski,Amir | Chenchinski | Partner / Principal | 01 May 2023 | Tax Compliance | Review of IRS extensions for Tennessee state for Celsius Netwo |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 May 2023 | Tax Compliance | Prepare IRS form - Information document request for Celsius Ho |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 May 2023 | Tax Compliance | Prepare IRS form - Information document request for Celsius N |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 May 2023 | Tax Compliance | Continuation of Preparing IRS form - Information document rec |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 May 2023 | Tax Compliance | LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 May 2023 | Tax Compliance | Prepare IRS form - Information document request for Celsius N |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 May 2023 | Tax Compliance | Continuation - Preparation of IRS form - Information document |
| Chenchinski,Amir | Chenchinski | Partner / Principal | 10 May 2023 | Tax Compliance | Inc |
| Chenchinski,Amir | Chenchinski | Partner / Principal | 11 May 2023 | Tax Compliance | Review South Carolina extension Form for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 May 2023 | Tax Compliance | Continuation of Review South Carolina extension Form for Cels |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 May 2023 | Tax Compliance | Reviewed open items regarding extensions and report of foreign |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Jul 2023 | Tax Compliance | information |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Jul 2023 | Tax Compliance | Prepare Texas affiliated schedule for year 2022 and public infor |
| Wasserman,Ofer | Wasserman | Senior Manager | 09 Jul 2023 | Tax Compliance | Prepared Affiliated report with J.Morgan |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Jul 2023 | Tax Compliance | Review changes proposed by Jeff Morgan on Texas report |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Jul 2023 | Tax Compliance | Call with client to discuss Texas tax position. EY - O. Wasserm |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 17 Jul 2023 | Tax Compliance | J. Morgan. |
| Edri,Meir | Edri | Senior | 17 Jul 2023 | Tax Compliance | Weekly tax compliance call to discuss information received from |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Jul 2023 | Tax Compliance | Mining tax provision. EY - Y. Shwartz, A. Chenchinski, O. W |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Flashner, J. Hill, E. Harvey, E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Weekly tax compliance call to discuss information received from |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Mining tax provision. EY - Y. Shwartz, A. Chenchinski, O. W |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Flashner, J. Hill, E. Harvey, E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Review 2022 extension report for Texas (requested by TX attorn |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Discussion with client (J. Morgan and L. Koren) materials neede |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | compliance. |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | Additional review of Section B and C of the TX Public Informa |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Jul 2023 | Tax Compliance | with Jamie. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|---|
| Chenchinski,Amir | Chenchinski | Partner/Principal | 24 Jul 2023 | Tax Compliance | Working session to discuss plan for mining tax provision works review comments. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski. |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 25 Jul 2023 | Tax Compliance | Weekly tax call with Client EY, K&E and Andersen to discuss basis analysis and impact on taxable income calculations, indirect payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. G. |
| Edri,Meir | Edri | Senior | 25 Jul 2023 | Tax Compliance | Weekly tax call with Client EY, K&E and Andersen to discuss basis analysis and impact on taxable income calculations, indirect payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. G. |
| Wasserman,Ofer | Wasserman | Senior Manager | 27 Jul 2023 | Tax Compliance | Call with L. Koren, J. Morgan, O Wasserman, M Flashner, M. Flashner to discuss the US tax compliance procedures and provide next steps. |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 31 Jul 2023 | Tax Compliance | EY internal call to discuss open items on tax compliance process Flashner, A. Chenchinski, Y. Shwartz, M. Edri, O. Wasserman. |
| Edri,Meir | Edri | Senior | 31 Jul 2023 | Tax Compliance | EY internal call to discuss open items on tax compliance process Flashner, A. Chenchinski, Y. Shwartz, M. Edri, O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 31 Jul 2023 | Tax Compliance | EY internal call to discuss open items on tax compliance process Flashner, A. Chenchinski, Y. Shwartz, M. Edri, O. Wasserman. |
| Flashner,Martin | Flashner | Contractor | 01 Aug 2023 | Tax Compliance | Weekly tax call to discuss Company's updated 2021 and 2022 n and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton, Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz. |
| Flashner,Martin | Flashner | Contractor | 01 Aug 2023 | Tax Compliance | VA review Valuation Allowance memo, review changes and edit |
| Flashner,Martin | Flashner | Contractor | 01 Aug 2023 | Tax Compliance | Working on consideration of filing requirements for new entities, entities need to file tax returns |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Aug 2023 | Tax Compliance | Weekly tax call to discuss Company's updated 2021 and 2022 n and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton, Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz. |
| Flashner,Martin | Flashner | Contractor | 02 Aug 2023 | Tax Compliance | Weekly call with client L. Koren |
| Flashner,Martin | Flashner | Contractor | 02 Aug 2023 | Tax Compliance | Working on Mining depreciable lives for equipment |
| Flashner,Martin | Flashner | Contractor | 02 Aug 2023 | Tax Compliance | Working on valuation report for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 Aug 2023 | Tax Compliance | Updated data request list and communicate with team |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 Aug 2023 | Tax Compliance | Working on extensions with Jaime Bowen regarding Texas extensions |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 03 Aug 2023 | Tax Compliance | Meeting to discuss and working on Bitwave implications, conference statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, the 2022 tax return. |
| Flashner,Martin | Flashner | Contractor | 03 Aug 2023 | Tax Compliance | Meeting to discuss and working on Bitwave implications, conference statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, the 2022 tax return. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|-----------------|-----------|----------------|-------------|------------------|--|
| Flashner,Martin | Flashner | Contractor | 03 Aug 2023 | Tax Compliance | Review updated organization chart and determine which additions |
| Flashner,Martin | Flashner | Contractor | 03 Aug 2023 | Tax Compliance | Working on Loan documents and losses and email to colleagues |
| Flashner,Martin | Flashner | Contractor | 03 Aug 2023 | Tax Compliance | Update call with client L. Koren. EY - M. Flashner, O. Wasserman |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Aug 2023 | Tax Compliance | Update call with client L. Koren. EY - M. Flashner, O. Wasserman |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Aug 2023 | Tax Compliance | Reviewing financials which include the mark to market adjustment (client) |
| Flashner,Martin | Flashner | Contractor | 06 Aug 2023 | Tax Compliance | Review Texas affiliates schedule and provide relevant 2021 data |
| Flashner,Martin | Flashner | Contractor | 07 Aug 2023 | Tax Compliance | Reviewing apportionment data provided |
| Flashner,Martin | Flashner | Contractor | 07 Aug 2023 | Tax Compliance | EY internal call to discuss tax compliance process including up adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, J. Hill, M. Edri, O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 07 Aug 2023 | Tax Compliance | Review of Treas. Regulation 1.367-8 |
| Wasserman,Ofer | Wasserman | Senior Manager | 07 Aug 2023 | Tax Compliance | EY internal call to discuss tax compliance process including up adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, J. Hill, M. Edri, O. Wasserman. |
| Flashner,Martin | Flashner | Contractor | 08 Aug 2023 | Tax Compliance | Weekly call with EY, Celsius, K&E and Andersen tax to discuss calculations and tax compliance process. EY - J. Hill, E. Sapir, Flag, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Korn S. Shears, D. Seymour. |
| Flashner,Martin | Flashner | Contractor | 08 Aug 2023 | Tax Compliance | Call with EY and Celsius to discuss 2023 valuation report and i taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz Flashner, E. Diner. Celsius - L. Koren, J. Morgan |
| Flashner,Martin | Flashner | Contractor | 08 Aug 2023 | Tax Compliance | Discuss Texas tax report with client J Morgan |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Aug 2023 | Tax Compliance | Working on Initial draft of statement for tax return pertaining to transfer of Israeli subsidiary |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Aug 2023 | Tax Compliance | Call with EY and Celsius to discuss 2023 valuation report and i taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz Flashner, E. Diner. Celsius - L. Koren, J. Morgan |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Aug 2023 | Tax Compliance | Weekly call with EY, Celsius, K&E and Andersen tax to discuss calculations and tax compliance process. EY - J. Hill, E. Sapir, Flag, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Korn S. Shears, D. Seymour. |
| Flashner,Martin | Flashner | Contractor | 09 Aug 2023 | Tax Compliance | Valuation notes and investments and analysis prepared for the t |
| Flashner,Martin | Flashner | Contractor | 09 Aug 2023 | Tax Compliance | Working on Network Inc and Affiliates reports related to Texas |
| Wasserman,Ofer | Wasserman | Senior Manager | 09 Aug 2023 | Tax Compliance | Working on worthless debt and partially worthless debt deductio |
| Flashner,Martin | Flashner | Contractor | 10 Aug 2023 | Tax Compliance | Call with EY and Celsius to discuss 2023 valuation report and i taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan. |
| Flashner,Martin | Flashner | Contractor | 10 Aug 2023 | Tax Compliance | Working on Mining Audit Profit and Loss issues on 2021 tax re |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Aug 2023 | Tax Compliance | Working on loans in the Examiner report |
| Flashner,Martin | Flashner | Contractor | 13 Aug 2023 | Tax Compliance | Prepared Depreciation for Celsius mining and review with J. M |
| Wasserman,Ofer | Wasserman | Senior Manager | 13 Aug 2023 | Tax Compliance | Review trial balances for Mining 2021 adjustment with Bitwave |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|---|
| Flashner,Martin | Flashner | Contractor | 14 Aug 2023 | Tax Compliance | Prepare for update call with client |
| Flashner,Martin | Flashner | Contractor | 14 Aug 2023 | Tax Compliance | Call with client (J. Morgan) to discuss balance sheets of Celsius and Mining |
| Flashner,Martin | Flashner | Contractor | 14 Aug 2023 | Tax Compliance | Reviewing Section 163(j) on 2021 tax return and impact to net carryforward |
| Flashner,Martin | Flashner | Contractor | 14 Aug 2023 | Tax Compliance | Review Rev Proc 92-70 and potential application to Celsius Australia |
| Wasserman,Ofer | Wasserman | Senior Manager | 14 Aug 2023 | Tax Compliance | Working on transfer pricing issues trial balances of Israel, Lithuania |
| Wasserman,Ofer | Wasserman | Senior Manager | 14 Aug 2023 | Tax Compliance | Working on retained earnings calculation of Celsius Lending and loss Review |
| Flashner,Martin | Flashner | Contractor | 15 Aug 2023 | Tax Compliance | Weekly tax call to discuss status of US federal income tax return A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz |
| Flashner,Martin | Flashner | Contractor | 15 Aug 2023 | Tax Compliance | Preparation of tax return for Celsius Mining 2022 |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Aug 2023 | Tax Compliance | Call with L. Koren on loans and alternative investments and loss |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Aug 2023 | Tax Compliance | Weekly tax call to discuss status of US federal income tax return A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz |
| Flashner,Martin | Flashner | Contractor | 16 Aug 2023 | Tax Compliance | Review Global Intangible Low-Taxed Income ("GILTI") calculation computation preliminary estimate for 2022 |
| Flashner,Martin | Flashner | Contractor | 16 Aug 2023 | Tax Compliance | Call with client (J. Morgan) on Profit and losses and discussion EY - M. Flashner and O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 16 Aug 2023 | Tax Compliance | Call with client (J. Morgan) on Profit and losses and discussion EY - M. Flashner and O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 16 Aug 2023 | Tax Compliance | Reviewing Celsius Lending variance between Profit and loss and |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 17 Aug 2023 | Tax Compliance | Weekly US federal income tax compliance call to discuss cost a cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Ha Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 16 Aug 2023 | Tax Compliance | Reviewing adjustments to Mining tax return |
| Flashner,Martin | Flashner | Contractor | 17 Aug 2023 | Tax Compliance | Reviewing C corp and disregarded entity filings for dormant cor |
| Flashner,Martin | Flashner | Contractor | 17 Aug 2023 | Tax Compliance | Call with client (J. Morgan) reviewing balance sheets including |
| Flashner,Martin | Flashner | Contractor | 17 Aug 2023 | Tax Compliance | Working on timing and staffing in India, discussion on 163(j) d and losses for Mining and Mining balance sheet loans and exper |
| Flashner,Martin | Flashner | Contractor | 17 Aug 2023 | Tax Compliance | Weekly US federal income tax compliance call to discuss cost a cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Ha Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Aug 2023 | Tax Compliance | Working on Celsius Network Limited (UK) and Network Inc tr income and expenses between entities |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Aug 2023 | Tax Compliance | Working on Texas reports Affiliates and Public Information Rep 2022 |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|--|
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Aug 2023 | Tax Compliance | Weekly US federal income tax compliance call to discuss cost a cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Ha Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir. |
| Cohen,Nuriel | Cohen | Staff | 20 Aug 2023 | Tax Compliance | Research and review various professional fees and their tax ded |
| Cohen,Nuriel | Cohen | Staff | 20 Aug 2023 | Tax Compliance | Review UK trial balance for discussion with client |
| Flashner,Martin | Flashner | Contractor | 20 Aug 2023 | Tax Compliance | Review US holding apportionment support |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 21 Aug 2023 | Tax Compliance | Weekly tax compliance call to discuss transfer pricing impact o Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sap |
| Cohen,Nuriel | Cohen | Staff | 21 Aug 2023 | Tax Compliance | Working on Trial balance of Israel, Lithuania, Serbia, GK8, and |
| Flashner,Martin | Flashner | Contractor | 21 Aug 2023 | Tax Compliance | Review balance sheet provided by GDS of US Holding |
| Wasserman,Ofer | Wasserman | Senior Manager | 21 Aug 2023 | Tax Compliance | Reviewing valuation report impact on calculation |
| Wasserman,Ofer | Wasserman | Senior Manager | 21 Aug 2023 | Tax Compliance | Weekly tax compliance call to discuss transfer pricing impact o Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sap |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 22 Aug 2023 | Tax Compliance | Reviewing updated Organizational Chart |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 22 Aug 2023 | Tax Compliance | Review Texas extension report |
| Flashner,Martin | Flashner | Contractor | 22 Aug 2023 | Tax Compliance | Review of examiner report |
| Wasserman,Ofer | Wasserman | Senior Manager | 22 Aug 2023 | Tax Compliance | Review mark to market of Celsius Lending and Celsius Mining |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 23 Aug 2023 | Tax Compliance | Working on Rev Proc 92-70 Review notes with preparer for Mi client proposed adjustments |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 23 Aug 2023 | Tax Compliance | Review bitwave analysis |
| Cohen,Nuriel | Cohen | Staff | 23 Aug 2023 | Tax Compliance | Working on Trial balance for Israel, Lithuania, and Mining |
| Flashner,Martin | Flashner | Contractor | 23 Aug 2023 | Tax Compliance | Working on accrued rewards |
| Wasserman,Ofer | Wasserman | Senior Manager | 23 Aug 2023 | Tax Compliance | Working on Network LLC tax return Network LLC Update rega |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 24 Aug 2023 | Tax Compliance | Review revised Network LLC trial balance |
| Flashner,Martin | Flashner | Contractor | 24 Aug 2023 | Tax Compliance | Working on Celsius Mining and Affiliates provisions for Celsius |
| Wasserman,Ofer | Wasserman | Senior Manager | 24 Aug 2023 | Tax Compliance | Working on Transfer pricing report |
| Wasserman,Ofer | Wasserman | Senior Manager | 27 Aug 2023 | Tax Compliance | Reviewing state tax position |
| Edri,Meir | Edri | Senior | 28 Aug 2023 | Tax Compliance | Weekly tax compliance call to discuss tax return progress and o Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. I |
| Edri,Meir | Edri | Senior | 29 Aug 2023 | Tax Compliance | Weekly tax call to discuss restructuring transactions and US and US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL ta Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, Koren, J. Morgan. |
| Flashner,Martin | Flashner | Contractor | 29 Aug 2023 | Tax Compliance | Weekly tax call to discuss restructuring transactions and US and US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL ta Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, Koren, J. Morgan. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|---|
| Wasserman,Ofer | Wasserman | Senior Manager | 29 Aug 2023 | Tax Compliance | Weekly tax call to discuss restructuring transactions and US and UK tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax team - M. Flashner, O. Wasserman, Y. Schwartz, A. Chenchinski, M. Edri. EY - UK tax team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. J. Morgan. |
| Flashner,Martin | Flashner | Contractor | 03 Sep 2023 | Tax Compliance | Working session to review updated trial balance for Network Inc. EY - M. Flashner, O. Wasserman. |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Sep 2023 | Tax Compliance | Working session to review updated trial balance for Network Inc. EY - M. Flashner, O. Wasserman. |
| Flashner,Martin | Flashner | Contractor | 04 Sep 2023 | Tax Compliance | Drafting gain recognition agreement statement for tax return and depreciation schedules. |
| Wasserman,Ofer | Wasserman | Senior Manager | 04 Sep 2023 | Tax Compliance | Review Forms 5471 for tax return |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 05 Sep 2023 | Tax Compliance | Weekly tax call to discuss tax compliance update, use tax open items reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flashner, O. Wasserman, A. Chenchinski, M. Edri. EY - UK tax team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. J. Morgan. |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 04 Sep 2023 | Tax Compliance | Review Celsius Network updated workpapers (Forms 5471 and 8858) |
| Flashner,Martin | Flashner | Contractor | 05 Sep 2023 | Tax Compliance | Review open transfer pricing issues for tax return reporting. |
| Flashner,Martin | Flashner | Contractor | 05 Sep 2023 | Tax Compliance | Weekly tax call to discuss tax compliance update, use tax open items reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flashner, O. Wasserman, A. Chenchinski, M. Edri. EY - UK tax team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. J. Morgan. |
| Flashner,Martin | Flashner | Contractor | 06 Sep 2023 | Tax Compliance | Review Form 8858s for Celsius non-US entities |
| Flashner,Martin | Flashner | Contractor | 06 Sep 2023 | Tax Compliance | Review Forms 5471 for Celsius UK and GK8 entities |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Sep 2023 | Tax Compliance | Review UK Form 5471 adjustments |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Sep 2023 | Tax Compliance | Weekly tax call to discuss tax compliance update, use tax open items reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flashner, O. Wasserman, A. Chenchinski, M. Edri. EY - UK tax team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. J. Morgan. |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2023 | Tax Compliance | Review of Celsius Network Inc's Form 1120 |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2023 | Tax Compliance | Review Celsius Network Inc. Form 1120 workpapers |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2023 | Tax Compliance | Review Celsius Europe Form 8858 |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Sep 2023 | Tax Compliance | Review Celsius GK8 tax return forms |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 06 Sep 2023 | Tax Compliance | Review foreign tax credit calculation on tax return |
| Flashner,Martin | Flashner | Contractor | 07 Sep 2023 | Tax Compliance | Network LLC Form 1120 review |
| Flashner,Martin | Flashner | Contractor | 07 Sep 2023 | Tax Compliance | Weekly tax compliance call to discuss progress and open items. J. Hill, E. Sapir, L. Harvey |
| Wasserman,Ofer | Wasserman | Senior Manager | 07 Sep 2023 | Tax Compliance | Preparing Network LLC Form 8858 |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|---|
| Wasserman,Ofer | Wasserman | Senior Manager | 07 Sep 2023 | Tax Compliance | Weekly tax compliance call to discuss progress and open items. J. Hill, E. Sapir, L. Harvey |
| Flashner,Martin | Flashner | Contractor | 10 Sep 2023 | Tax Compliance | Review Forms 5471 for Celsius UK and Lithuania items |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Sep 2023 | Tax Compliance | Review Celsius Network Inc's tax calculation |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Sep 2023 | Tax Compliance | Call with client (J. Morgan) regarding open items on Networks, Review UK Form 5471 |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Sep 2023 | Tax Compliance | Review revised Lithuania Form 5471 |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Sep 2023 | Tax Compliance | Review revised 2022 Form 5471 |
| Flashner,Martin | Flashner | Contractor | 11 Sep 2023 | Tax Compliance | Weekly tax compliance call to discuss open items on the 2022 U EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz |
| Flashner,Martin | Flashner | Contractor | 11 Sep 2023 | Tax Compliance | Preparation of balance sheet adjustments for Celsius Holding LI |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Sep 2023 | Tax Compliance | Weekly tax compliance call to discuss open items on the 2022 U EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Sep 2023 | Tax Compliance | Review Forms 8858 for GK8 entity and update with notes to pre |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 11 Sep 2023 | Tax Compliance | Review 2022 US federal income tax returns |
| Flashner,Martin | Flashner | Contractor | 12 Sep 2023 | Tax Compliance | Review Forms 5471 for Celsius UK and Lithuania |
| Flashner,Martin | Flashner | Contractor | 12 Sep 2023 | Tax Compliance | Weekly tax call to discuss transfer pricing open items on mining reporting, tax compliance update and other open items. EY US Gatt, J. Hill. EY Israel - Y. Shwartz, M. Flashner. EY Transfer Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen U D. Seymour. Celsius - L. Koren, J. Morgan. |
| Wasserman,Ofer | Wasserman | Senior Manager | 12 Sep 2023 | Tax Compliance | Review revised Form 1120 for Network Inc. and Form 5471 for |
| Wasserman,Ofer | Wasserman | Senior Manager | 12 Sep 2023 | Tax Compliance | Review revised Form 5471 for GK8 |
| Wasserman,Ofer | Wasserman | Senior Manager | 13 Sep 2023 | Tax Compliance | Review tax return updates for Celsius Mining and prepare resea calculations for non-US entities (Serbia and UK). |
| Flashner,Martin | Flashner | Contractor | 13 Sep 2023 | Tax Compliance | Review latest draft of Celsius Network Inc |
| Flashner,Martin | Flashner | Contractor | 13 Sep 2023 | Tax Compliance | Review of Celsius Network Inc's disclosures and statements |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 13 Sep 2023 | Tax Compliance | Review Network Inc draft tax return and review research and de Celsius non-US entities (CY, Serbia, and UK). |
| Wasserman,Ofer | Wasserman | Senior Manager | 14 Sep 2023 | Tax Compliance | Revise taxable income calculations for Serbia and UK. |
| Flashner,Martin | Flashner | Contractor | 13 Sep 2023 | Tax Compliance | Review Forms 8858 and Forms 5471 for non-US entities includ and Serbia. |
| Flashner,Martin | Flashner | Contractor | 14 Sep 2023 | Tax Compliance | Review Forms 5471 for GK8 entities, review calculation of Sect compute research and development capitalization and amortizat |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 14 Sep 2023 | Tax Compliance | Review Section 174 expenses calculation, review research and c non-US entities. |
| Cohen,Sarah | Cohen | Senior Manager | 17 Sep 2023 | Tax Compliance | Review Celsius Mining return |
| Cohen,Sarah | Cohen | Senior Manager | 17 Sep 2023 | Tax Compliance | Review calculation of research and development expenses for C including Serbia, Cypress, and UK. |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Sep 2023 | Tax Compliance | Reviewing research and development expense amortization calc |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Sep 2023 | Tax Compliance | Preparation of Network LLC tax return working papers |
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Sep 2023 | Tax Compliance | Review Section 174 adjustments |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|--|
| Wasserman,Ofer | Wasserman | Senior Manager | 17 Sep 2023 | Tax Compliance | Review Network Inc revised tax return and Lending LLC and N |
| Flashner,Martin | Flashner | Contractor | 17 Sep 2023 | Tax Compliance | Review Section 174 adjustments |
| Flashner,Martin | Flashner | Contractor | 17 Sep 2023 | Tax Compliance | Review changes to Forms 5471 |
| Flashner,Martin | Flashner | Contractor | 18 Sep 2023 | Tax Compliance | Review Forms 5471 for non-US entities |
| Flashner,Martin | Flashner | Contractor | 18 Sep 2023 | Tax Compliance | Review updated Form 1120 for Celsius Network Inc |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Sep 2023 | Tax Compliance | Review first draft of Celsius Mining tax return and compare to t |
| Wasserman,Ofer | Wasserman | Senior Manager | 18 Sep 2023 | Tax Compliance | Review unrealized losses and prepaid expenses |
| Flashner,Martin | Flashner | Contractor | 19 Sep 2023 | Tax Compliance | Revising Network, Inc. tax return and composing update emails |
| Flashner,Martin | Flashner | Contractor | 19 Sep 2023 | Tax Compliance | Weekly tax call to discuss deal update, tax reporting obligations EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, C Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Walker. Celsius - L. Koren. |
| Wasserman,Ofer | Wasserman | Senior Manager | 19 Sep 2023 | Tax Compliance | Weekly tax call to discuss deal update, tax reporting obligations EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, C Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Walker. Celsius - L. Koren. |
| Wasserman,Ofer | Wasserman | Senior Manager | 19 Sep 2023 | Tax Compliance | Review revised Forms 5471 for non-US entities (Cypress and S |
| Wasserman,Ofer | Wasserman | Senior Manager | 19 Sep 2023 | Tax Compliance | Review revised Forms 5471 for non-US entities (UK) and resear capitalization. |
| Wasserman,Ofer | Wasserman | Senior Manager | 20 Sep 2023 | Tax Compliance | Working session to review revised Mining tax calculations and calculations for US return. EY - O. Wasserman, M. Flashner. |
| Flashner,Martin | Flashner | Contractor | 20 Sep 2023 | Tax Compliance | Working session to review revised Mining tax calculations and calculations for US return. EY - O. Wasserman, M. Flashner. |
| Flashner,Martin | Flashner | Contractor | 20 Sep 2023 | Tax Compliance | Review of tax depreciation forms for Mining |
| Cohen,Sarah | Cohen | Senior Manager | 20 Sep 2023 | Tax Compliance | Review of research and development considerations |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 20 Sep 2023 | Tax Compliance | Review updated Mining tax return and research and developmen |
| Flashner,Martin | Flashner | Contractor | 21 Sep 2023 | Tax Compliance | Review Mining tax return and impact of asset sales |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 21 Sep 2023 | Tax Compliance | Review Mining tax return and impact of asset sales |
| Flashner,Martin | Flashner | Contractor | 22 Sep 2023 | Tax Compliance | Review updated US Holding and Subsidiaries return. |
| Flashner,Martin | Flashner | Contractor | 22 Sep 2023 | Tax Compliance | Call with client on updated Network Inc. tax return. Celsius - J. |
| Flashner,Martin | Flashner | Contractor | 24 Sep 2023 | Tax Compliance | Review revised Network LLC tax return with GILTI adjustment internal team with comments |
| Flashner,Martin | Flashner | Contractor | 26 Sep 2023 | Tax Compliance | Review latest draft of tax returns, prepare email with comments |
| Flashner,Martin | Flashner | Contractor | 26 Sep 2023 | Tax Compliance | Second review of Lending LLC and Celsius Holding supporting |
| Flashner,Martin | Flashner | Contractor | 27 Sep 2023 | Tax Compliance | Review of Forms 5471 of UK Review of Lithuania GILTI revisions Review UK Forms 5471 and GILTI revisions of Lithuania |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 27 Sep 2023 | Tax Compliance | Reviewing Forms 5471 for Celsius UK and Lithuania |
| Wasserman,Ofer | Wasserman | Senior Manager | 22 Sep 2023 | Tax Compliance | Review revised Celsius US Holdings tax return |
| Wasserman,Ofer | Wasserman | Senior Manager | 22 Sep 2023 | Tax Compliance | Revise taxable income calculations for Celsius UK Form 5471 |
| Wasserman,Ofer | Wasserman | Senior Manager | 24 Sep 2023 | Tax Compliance | Prepare calculation of research and development costs for Serbi |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|-------------------|-------------|------------------|--|
| Wasserman,Ofer | Wasserman | Senior Manager | 25 Sep 2023 | Tax Compliance | Preparation of revised Form 5471 of Cypress |
| Wasserman,Ofer | Wasserman | Senior Manager | 26 Sep 2023 | Tax Compliance | Weekly tax call to discuss transfer of coins between jurisdiction tax impact of intended transfers. Celsius; L. Koren and J. Morgan, Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz |
| Wasserman,Ofer | Wasserman | Senior Manager | 26 Sep 2023 | Tax Compliance | Prepare revised Serbia Form 5471 |
| Flashner,Martin | Flashner | Contractor | 26 Sep 2023 | Tax Compliance | Weekly tax call to discuss transfer of coins between jurisdiction tax impact of intended transfers. Celsius; L. Koren and J. Morgan, Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz |
| Wasserman,Ofer | Wasserman | Senior Manager | 27 Sep 2023 | Tax Compliance | Preparation of Form 8858 and Celsius Mining tax return |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 28 Sep 2023 | Tax Compliance | Review Mining and Network Tax Returns (Form 1120) Review Form 8858 |
| Chenchinski,Amir | Chenchinski | Partner/Principal | 28 Sep 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Morgan and L. Koren. |
| Flashner,Martin | Flashner | Contractor | 28 Sep 2023 | Tax Compliance | Preparation of Mining 1120 Preparation of Network Form 1120 Review tax returns (Mining and Network) |
| Flashner,Martin | Flashner | Contractor | 28 Sep 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Morgan and L. Koren. |
| Wasserman,Ofer | Wasserman | Senior Manager | 28 Sep 2023 | Tax Compliance | Review Cypress Form 5471 and prepare review comments |
| Wasserman,Ofer | Wasserman | Senior Manager | 28 Sep 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Morgan and L. Koren. |
| Wasserman,Ofer | Wasserman | Senior Manager | 29 Sep 2023 | Tax Compliance | Review adjustments for trial balance of Network Inc and disregr Networks Lending entity |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Oct 2023 | Tax Compliance | Prepare mining stand-alone US federal income tax return |
| Wasserman,Ofer | Wasserman | Senior Manager | 01 Oct 2023 | Tax Compliance | Prepare Celsius Holdings LLC US federal income tax return |
| Chenchinski,Amir | Chenchinski | Partner | 01 Oct 2023 | Tax Compliance | Review of Celsius Network Inc. and Celsius Holdings LLC work |
| Flashner,Martin | Flashner | Contractor | 01 Oct 2023 | Tax Compliance | Review mining stand-alone US federal income tax return |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 Oct 2023 | Tax Compliance | Call to discuss Celsius Network Inc. draft US federal income tax transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Wasserman (EY), and E. Sapir. |
| Wasserman,Ofer | Wasserman | Senior Manager | 02 Oct 2023 | Tax Compliance | Prepare Celsius Holding LLC US federal income tax return |
| Chenchinski,Amir | Chenchinski | Partner | 02 Oct 2023 | Tax Compliance | Review mining stand-alone US federal income tax return |
| Flashner,Martin | Flashner | Contractor | 02 Oct 2023 | Tax Compliance | Review draft US federal income tax return representations and c |
| Flashner,Martin | Flashner | Contractor | 02 Oct 2023 | Tax Compliance | Call to discuss Celsius Network Inc. draft US federal income tax transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Wasserman (EY), and E. Sapir. |
| Flashner,Martin | Flashner | Contractor | 02 Oct 2023 | Tax Compliance | Continued review of Celsius Holdings LLC US federal income tax |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|----------------|-------------|------------------|--|
| Flashner,Martin | Flashner | Contractor | 02 Oct 2023 | Tax Compliance | Continued review of mining stand-alone US federal income tax |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Oct 2023 | Tax Compliance | Continue to review Celsius Holdings LLC US federal income ta |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Oct 2023 | Tax Compliance | Call to discuss tax return filing procedure questions. EY: N. Fl Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan |
| Wasserman,Ofer | Wasserman | Senior Manager | 03 Oct 2023 | Tax Compliance | Continue to prepare Celsius Mining US federal income tax return |
| Chenchinski,Amir | Chenchinski | Partner | 03 Oct 2023 | Tax Compliance | Review Celsius US Holdings LLC US federal income tax return |
| Flashner,Martin | Flashner | Contractor | 03 Oct 2023 | Tax Compliance | Call to discuss tax return filing procedure questions. EY: N. Fl Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan |
| Flashner,Martin | Flashner | Contractor | 03 Oct 2023 | Tax Compliance | Weekly tax call to discuss potential losses and reporting in 2022 Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seym Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey. |
| Flashner,Martin | Flashner | Contractor | 03 Oct 2023 | Tax Compliance | Review of Celsius Mining new draft US federal income tax retu |
| Flashner,Martin | Flashner | Contractor | 03 Oct 2023 | Tax Compliance | Review of Celsius Network LLC new draft US federal income ta |
| Wasserman,Ofer | Wasserman | Senior Manager | 04 Oct 2023 | Tax Compliance | Prepare the US federal consolidated income tax return for Celsius subsidiaries |
| Flashner,Martin | Flashner | Contractor | 04 Oct 2023 | Tax Compliance | Review of Celsius Holding LLC US federal consolidated incom |
| Flashner,Martin | Flashner | Contractor | 04 Oct 2023 | Tax Compliance | Additional review of Celsius Holdings LLC US federal income t |
| Flashner,Martin | Flashner | Contractor | 04 Oct 2023 | Tax Compliance | Additional review of Celsius Mining US federal income tax retu |
| Wasserman,Ofer | Wasserman | Senior Manager | 05 Oct 2023 | Tax Compliance | Continue to prepare Celsius Holding LLC US consolidated fede |
| Chenchinski,Amir | Chenchinski | Partner | 05 Oct 2023 | Tax Compliance | Additional review of Celsius Network Inc's US federal income t |
| Flashner,Martin | Flashner | Contractor | 05 Oct 2023 | Tax Compliance | Review of disclosures for Celsius Network Inc's US federal inco |
| Flashner,Martin | Flashner | Contractor | 05 Oct 2023 | Tax Compliance | Review of Form 8886 in the US federal income tax return of Ce |
| Wasserman,Ofer | Wasserman | Senior Manager | 06 Oct 2023 | Tax Compliance | Prepare Celsius Network LLC revised US federal income tax ret |
| Flashner,Martin | Flashner | Contractor | 06 Oct 2023 | Tax Compliance | Review Celsius Holdings LLC US consolidated federal income t including all subsidiaries |
| Wasserman,Ofer | Wasserman | Senior Manager | 08 Oct 2023 | Tax Compliance | Call to discuss tax return filing status and reportable transaction O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. S |
| Shapiro,Leonid | Shapiro | Senior | 08 Oct 2023 | Tax Compliance | Prepare Foreign Bank Account Report for Celsius Holdings LLC |
| Flashner,Martin | Flashner | Contractor | 08 Oct 2023 | Tax Compliance | Continue to review Form 8886 in the US federal income tax retu |
| Flashner,Martin | Flashner | Contractor | 08 Oct 2023 | Tax Compliance | Call to discuss tax return filing status and reportable transaction O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. S |
| Chenchinski,Amir | Chenchinski | Partner | 08 Oct 2023 | Tax Compliance | Call to discuss tax return filing status and reportable transaction O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. S |
| Wasserman,Ofer | Wasserman | Senior Manager | 09 Oct 2023 | Tax Compliance | Prepare state income tax returns for Alabama, Georgia and Mary Inc. |
| Wasserman,Ofer | Wasserman | Senior Manager | 09 Oct 2023 | Tax Compliance | Prepare state income tax returns for North Carolina, Pennsylvan Tennessee for Celsius Network Inc. |
| Flashner,Martin | Flashner | Contractor | 09 Oct 2023 | Tax Compliance | Review Celsius Network LLC revised US federal and state inco |
| Flashner,Martin | Flashner | Contractor | 09 Oct 2023 | Tax Compliance | Weekly tax compliance call to discuss US federal income tax re including reportable transaction disclosures. J. Hill, L. Harvey, Sapir. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|----------------|-------------|------------------|--|
| Flashner,Martin | Flashner | Contractor | 09 Oct 2023 | Tax Compliance | Review Form 4684 for Celsius Holdings LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 10 Oct 2023 | Tax Compliance | Review and examine reportable transaction related matters |
| Flashner,Martin | Flashner | Contractor | 10 Oct 2023 | Tax Compliance | Review Forms 8886, 4684 and 8275, included in the US federal Celsius Network Inc. |
| Flashner,Martin | Flashner | Contractor | 10 Oct 2023 | Tax Compliance | Review of state income tax returns including Georgia, Alabama |
| Flashner,Martin | Flashner | Contractor | 10 Oct 2023 | Tax Compliance | Weekly tax call to discuss status of US federal income tax return account update. Kirkland: M. Kandallu and A. Sexton. Andersen: Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Shwartz, |
| Flashner,Martin | Flashner | Contractor | 10 Oct 2023 | Tax Compliance | Review of state income tax returns for North Carolina, Pennsylvania, Tennessee for Celsius Network Inc. |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Oct 2023 | Tax Compliance | Prepare revised Celsius Mining US federal income tax return |
| Wasserman,Ofer | Wasserman | Senior Manager | 11 Oct 2023 | Tax Compliance | Prepare revised Network LLC US federal income tax return |
| Flashner,Martin | Flashner | Contractor | 11 Oct 2023 | Tax Compliance | Continue review of state income tax returns for North Carolina, Carolina and Tennessee for Celsius Network Inc. |
| Flashner,Martin | Flashner | Contractor | 11 Oct 2023 | Tax Compliance | Review an updated version of Celsius US Holding LLC US federal |
| Wasserman,Ofer | Wasserman | Senior Manager | 12 Oct 2023 | Tax Compliance | Prepare Form 5471 for Celsius Network Inc. |
| Flashner,Martin | Flashner | Contractor | 12 Oct 2023 | Tax Compliance | Update the US federal income tax return for Celsius Mining |
| Flashner,Martin | Flashner | Contractor | 12 Oct 2023 | Tax Compliance | Review state income tax returns for Celsius Holdings LLC for M |
| Flashner,Martin | Flashner | Contractor | 12 Oct 2023 | Tax Compliance | Review the updated version of Celsius Holdings LLC US federal |
| Wasserman,Ofer | Wasserman | Senior Manager | 13 Oct 2023 | Tax Compliance | Preparation of applicable Foreign bank account reporting forms |
| Flashner,Martin | Flashner | Contractor | 13 Oct 2023 | Tax Compliance | Review Form 5471s for Celsius Network Inc. for Lithuania, Serbia, Cypress, Israel. |
| Flashner,Martin | Flashner | Contractor | 13 Oct 2023 | Tax Compliance | Review Form 5472 Schedule M for Celsius Holdings LLC |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Oct 2023 | Tax Compliance | Prepare state income tax returns for Celsius Holdings LLC for A Colorado, Connecticut, New Hampshire and Illinois. |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Oct 2023 | Tax Compliance | Prepare state income tax returns for Massachusetts, Minneapolis, Jersey |
| Wasserman,Ofer | Wasserman | Senior Manager | 15 Oct 2023 | Tax Compliance | Prepare state income tax returns for New York, New York City, |
| Wasserman,Ofer | Wasserman | Senior Manager | 16 Oct 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey. |
| Flashner,Martin | Flashner | Senior Manager | 16 Oct 2023 | Tax Compliance | Weekly compliance call to discuss US federal income tax return Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey. |
| Chenchinski,Amir | Chenchinski | Partner | 16 Oct 2023 | Tax Compliance | Review state income tax returns for New York, New York City, |
| Chenchinski,Amir | Chenchinski | Partner | 18 Oct 2023 | Tax Compliance | Review state income tax returns for Massachusetts, Minneapolis, Jersey |
| Chenchinski,Amir | Chenchinski | Partner | 19 Oct 2023 | Tax Compliance | Prepare state income tax returns for Celsius Holdings LLC for A Colorado, Connecticut, New Hampshire and Illinois. |
| Chenchinski,Amir | Chenchinski | Partner | 23 Oct 2023 | Tax Compliance | Tax compliance update call to discuss post-filing workstreams a workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. F Wasserman, and Y. Shwartz. |

Tax Compliance

| Name | Last Name | Title | Date | Project Category | Description |
|------------------|-------------|----------------|-------------|------------------|--|
| Flashner,Martin | Flashner | Partner | 23 Oct 2023 | Tax Compliance | Tax compliance update call to discuss post-filing workstreams a workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. F Wasserman, and Y. Shwartz. |
| Wasserman,Ofer | Wasserman | Partner | 23 Oct 2023 | Tax Compliance | Tax compliance update call to discuss post-filing workstreams a workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. F Wasserman, and Y. Shwartz. |
| Chenchinski,Amir | Chenchinski | Partner | 26 Oct 2023 | Tax Compliance | Continue review of state income tax returns for New York, New Virginia. |
| Wasserman,Ofer | Wasserman | Senior Manager | 29 Oct 2023 | Tax Compliance | Review data received from client regarding Celsius Mining's fix |
| Wasserman,Ofer | Wasserman | Senior Manager | 30 Oct 2023 | Tax Compliance | Review items relating to deduction from fixed assets of impairm Level |
| Chenchinski,Amir | Chenchinski | Partner | 31 Oct 2023 | Tax Compliance | Weekly call to discuss transaction update, intercompany clean-u Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Shwartz, A. Chenchinski, I. Hagay. |
| | | | | | Total |

Total Fixed Fees Sought During the Fee Period for Tax Compliance Services: \$256,300.00

Fee Application Preparation

| Employee Name | Rank | Date | Project Category | Description | Hours | |
|----------------|-------|-------------------|--------------------------------|--|-------|--|
| Duncker, Debra | Staff | February 6, 2023 | Preparation of Fee Application | Review of the Combined First Monthly (July 13, 2022 - October 31, 2022) fee schedule | 1.5 | |
| Duncker, Debra | Staff | February 7, 2023 | Preparation of Fee Application | Prepare draft of fee statement for the Combined First Monthly (July 13, 2022 - October 31, 2022) | 0.5 | |
| Duncker, Debra | Staff | February 13, 2023 | Preparation of Fee Application | Prepare final fee statement for the Combined First Monthly for filing. | 1.0 | |
| Duncker, Debra | Staff | February 21, 2023 | Preparation of Fee Application | Preparation of the First Interim Fee Application | 1.5 | |
| Duncker, Debra | Staff | March 29, 2023 | Preparation of Fee Application | Prepare fee statement for the Combined Second Monthly for filing. (November 1, 2022 - December 31, 2022) | 1.0 | |
| Duncker, Debra | Staff | March 30, 2023 | Preparation of Fee Application | Continue preparation of fee statement for the Combined Second Monthly for filing. (November 1, 2022 - December 31, 2022) | 0.5 | |
| Duncker, Debra | Staff | April 11, 2023 | Preparation of Fee Application | Preparation of fee statement for the Combined Third Monthly Fee Statement for filing. (January 1, 2023 - February 28, 2023) | 1.4 | |
| Duncker, Debra | Staff | April 12, 2023 | Preparation of Fee Application | Preparation of the Second Interim Fee Application (November 1 - February 28, 2023) | 1.3 | |
| Duncker, Debra | Staff | April 13, 2023 | Preparation of Fee Application | Continued preparation of the Second Interim Fee Application (November 1 - February 28, 2023) | 0.5 | |
| Duncker, Debra | Staff | June 21, 2023 | Preparation of Fee Application | Review of Fee Schedules for the Combined Fourth Monthly Fee Statement (3/1/23 - 4/30/23) | 1.6 | |
| Duncker, Debra | Staff | June 27, 2023 | Preparation of Fee Application | Prepare Combined Fourth Monthly Fee Statement for filing (covering 3/1/23 - 4/30/23) | 0.9 | |
| Duncker, Debra | Staff | June 29, 2023 | Preparation of Fee Application | Continue preparing Combined Fourth Monthly Fee Statement for filing (covering 3/1/23 - 4/30/23) | 0.3 | |
| Duncker, Debra | Staff | August 6, 2023 | Preparation of Fee Application | Review of fee schedules for the Combined Fifth Monthly Fee Statement (5/1/23 - 6/30/23) | 1.3 | |
| Duncker, Debra | Staff | August 7, 2023 | Preparation of Fee Application | Continued review of Combined Fifth Monthly Fee Statement (5/1/23 - 6/30/23) | 0.8 | |
| Duncker, Debra | Staff | August 8, 2023 | Preparation of Fee Application | Prepared Combined Fifth Monthly Fee Statement for filing (5/1/23 - 6/30/23); and forward to partner for approval. | 1.6 | |
| Duncker, Debra | Staff | August 9, 2023 | Preparation of Fee Application | Forward Combined Fifth Monthly Fee Statement to Debtor's Counsel for filing (5/1/23 - 6/30/23) | 0.2 | |
| Duncker, Debra | Staff | August 10, 2023 | Preparation of Fee Application | Prepare Third Interim Fee Application for Filing (covering 3/1/23 - 6/30/23) | 1.8 | |
| Duncker, Debra | Staff | August 11, 2023 | Preparation of Fee Application | Continued preparing Third Interim Fee Application for filing (covering 3/1/23-6/30/23) | 1.1 | |
| Duncker, Debra | Staff | August 12, 2023 | Preparation of Fee Application | Forward Third Interim Fee Application for Filing (covering 3/1/23 - 6/30/23) to partner for approval; send to Debtor's counsel for filing. | 0.3 | |

Fee Application Preparation

| Employee Name | Rank | Date | Project Category | Description | Hours | |
|----------------|-------|--------------------|--------------------------------|---|-------------|--|
| Duncker, Debra | Staff | September 8, 2023 | Preparation of Fee Application | Review of fee schedules for the Sixth Monthly Fee Statement (covering 7/1/23 - 7/31/23) | 2.2 | |
| Duncker, Debra | Staff | September 11, 2023 | Preparation of Fee Application | Continue reviewing fee schedules for the Sixth Monthly Fee Statement for filing (covering 7/1/23 - 7/31/23) | 1.1 | |
| Duncker, Debra | Staff | September 12, 2023 | Preparation of Fee Application | Prepare the Sixth Monthly Fee Statement for filing (covering 7/1/23 - 7/31/23) | 1.4 | |
| Duncker, Debra | Staff | September 13, 2023 | Preparation of Fee Application | Finalize the Sixth Monthly Fee Statement for filing (covering 7/1/23 - 7/31/23); forward to partner for approval; send to Debtor's counsel for filing | 2.6 | |
| Duncker, Debra | Staff | October 24, 2023 | Preparation of Fee Application | Review fee schedules for the Seventh Monthly Fee Statement (covering 8/1/23 -8/31/23) | 2.8 | |
| Duncker, Debra | Staff | October 25, 2023 | Preparation of Fee Application | Continue review of fee schedules for the Seventh Monthly Fee Statement (covering 8/1/23 -8/31/23) | 1.4 | |
| Duncker, Debra | Staff | November 3, 2023 | Preparation of Fee Application | Review fee schedules for the Seventh Monthly Fee Statement (covering 8/1/23 -8/31/23) | 0.7 | |
| Duncker, Debra | Staff | November 7, 2023 | Preparation of Fee Application | Prepare the Seventh Monthly Fee Statement (covering 8/1/23 -8/31/23) | 2.1 | |
| Duncker, Debra | Staff | November 8, 2023 | Preparation of Fee Application | Finalize the Seventh Monthly Fee Statement (covering 8/1/23 - 8/31/23); forward to partner for approval | 1.8 | |
| | | | | Total | 35.2 | |

EXHIBIT B

**SUMMARY OF EXPENSES
FOR FINAL COMPENSATION PERIOD**

| Name | Title | Date of Service | Expense Category | Description |
|-----------------|---------|-----------------|-----------------------|--|
| Hayes, Taylor | Manager | 9/6/2023 | Airfare | Roundtrip flight to John Wayne Airport (Orange County, CA) from San Francisco Airport (San Francisco, CA) for Celsius audit readiness engagement. |
| Hayes, Taylor | Manager | 9/12/2023 | Ground Transportation | Uber from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office |
| Hayes, Taylor | Manager | 9/13/2023 | Ground Transportation | Uber from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office |
| Hayes, Taylor | Manager | 9/13/2023 | Meals - Out of Town | Dinner (T. Hayes, R. Gust, P. Yoo) with client (J. Block) and external counsel (Iqbal, T. Hollier, C. Staerk) while travelling for Celsius audit readiness engagement. |
| Hayes, Taylor | Manager | 9/14/2023 | Ground Transportation | Uber from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office |
| Hayes, Taylor | Manager | 9/14/2023 | Ground Transportation | Uber from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA) |
| Hayes, Taylor | Manager | 9/15/2023 | Ground Transportation | Uber from EY Irvine, CA Office to John Wayne Airport (Orange County, CA) |
| Hayes, Taylor | Manager | 9/15/2023 | Ground Transportation | San Francisco Airport (SFO) parking (5 days) for client travel |
| Hayes, Taylor | Manager | 9/16/2023 | Lodging | Renaissance Newport Beach Hotel (Newport Beach, CA) - (9/17-9/22/23) while travelling for Celsius audit readiness engagement. |
| Hayes, Taylor | Manager | 9/17/2023 | Meals - Out of Town | Dinner (T. Hayes, S. Riley) with client (J. Block) while travelling for Celsius audit readiness engagement. |
| Hayes, Taylor | Manager | 9/17/2023 | Meals - Out of Town | Lunch (T. Hayes) with client (J. Block) while travelling for Celsius audit readiness engagement. |
| Hayes, Taylor | Manager | 9/18/2023 | Ground Transportation | Uber from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office |
| Hayes, Taylor | Manager | 9/18/2023 | Ground Transportation | Uber from EY Irvine, CA Office to Renaissance Newport Beach Hotel (Newport Beach, CA) |
| Hayes, Taylor | Manager | 9/21/2023 | Ground Transportation | Uber from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office |
| Hayes, Taylor | Manager | 9/22/2023 | Ground Transportation | Transportation from office to airport |
| Hayes, Taylor | Manager | 9/22/2023 | Ground Transportation | Uber from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office |
| Hayes, Taylor | Manager | 9/22/2023 | Ground Transportation | Six days of long term parking for client travel at San Francisco Airport |
| Hayes, Taylor | Manager | 9/23/2023 | Lodging | Lodging for five nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement. |
| Hayes, Taylor | Manager | 9/27/2023 | Meals - Out of Town | Dinner (T. Hayes, R. Gust, S. Riley) with client (J. Block) while travelling for Celsius audit readiness engagement. |
| Hayes, Taylor | Manager | 9/28/2023 | Ground Transportation | Uber from San Francisco Airport to home in San Francisco, CA |
| Hayes, Taylor | Manager | 9/28/2023 | Meals - Out of Town | Dinner (T. Hayes, K. Zimmer, R. Gust, S. Riley) with client (J. Block) while travelling for Celsius audit readiness engagement. |
| Hayes, Taylor | Manager | 9/30/2023 | Lodging | Lodging for four nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement. |
| Hayes, Taylor | Manager | 9/30/2023 | Ground Transportation | Uber from San Francisco Airport (SFO) to home in San Francisco, CA |
| Zimmer, Kristin | Manager | 9/18/2023 | Ground Transportation | Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office |
| Zimmer, Kristin | Manager | 9/18/2023 | Ground Transportation | Uber transportation from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA) |
| Zimmer, Kristin | Manager | 9/19/2023 | Ground Transportation | Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office |

| Name | Title | Date of Service | Expense Category | Description |
|-----------------|-------------------|-----------------|-----------------------|--|
| Zimmer, Kristin | Manager | 9/19/2023 | Ground Transportation | Uber transportation from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA) |
| Zimmer, Kristin | Manager | 9/20/2023 | Ground Transportation | Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office |
| Zimmer, Kristin | Manager | 9/22/2023 | Ground Transportation | Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office |
| Zimmer, Kristin | Manager | 9/22/2023 | Ground Transportation | Uber transportation from EY Irvine, CA Office to John-Wayne Airport (Orange County, CA) |
| Zimmer, Kristin | Manager | 9/22/2023 | Ground Transportation | Uber transportation from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA) |
| Zimmer, Kristin | Manager | 9/25/2023 | Ground Transportation | Uber transportation from EY Irvine, CA Office to Renaissance Newport Beach Hotel (Newport Beach, CA) |
| Zimmer, Kristin | Manager | 9/25/2023 | Ground Transportation | Uber transportation from John-Wayne Airport, Orange County, CA to EY Irvine, CA Office |
| Zimmer, Kristin | Manager | 9/26/2023 | Ground Transportation | Uber transportation from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office |
| Zimmer, Kristin | Manager | 9/27/2023 | Ground Transportation | Uber transportation from EY Irvine, CA Office to Renaissance Newport Beach Hotel (Newport Beach, CA) |
| Zimmer, Kristin | Manager | 9/28/2023 | Ground Transportation | Uber transportation from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office |
| Zimmer, Kristin | Manager | 9/29/2023 | Ground Transportation | Uber transportation from EY Irvine, CA Office to John-Wayne Airport (Orange County, CA) |
| Zimmer, Kristin | Manager | 9/18/2023 | Airfare | Roundtrip flight from Salt Lake City, UT to Orange County, CA for Celsius audit readiness engagement. |
| Zimmer, Kristin | Manager | 9/18/2023 | Lodging | Lodging for four nights at Costa Mesa Marriott in Costa Mesa, CA while travelling for Celsius audit readiness engagement. |
| Zimmer, Kristin | Manager | 9/25/2023 | Airfare | Roundtrip flight from Salt Lake City, UT to Irvine, CA for Celsius audit readiness engagement. |
| Zimmer, Kristin | Manager | 9/25/2023 | Lodging | Lodging for four nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement. |
| Zaman, Sabina | Partner/Principal | 9/12/2023 | Airfare | Roundtrip flight from New York, New York (JFK) to Los Angeles, CA for Celsius audit readiness engagement. |
| Zaman, Sabina | Partner/Principal | 9/19/2023 | Ground Transportation | Uber from home in New York, New York to John F. Kennedy (JFK) Airport |
| Zaman, Sabina | Partner/Principal | 9/20/2023 | Ground Transportation | Uber from Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel in Costa Mesa, California to EY office in Irvine, California |
| Zaman, Sabina | Partner/Principal | 9/20/2023 | Ground Transportation | Uber transportation from EY office in Irvine, California to dinner in Irvine, California |
| Zaman, Sabina | Partner/Principal | 9/21/2023 | Ground Transportation | Uber from Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel in Costa Mesa, California to EY office in Irvine, California |
| Zaman, Sabina | Partner/Principal | 9/22/2023 | Lodging | Lodging for four days at the Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel while travelling for Celsius audit readiness engagement. |
| Zaman, Sabina | Partner/Principal | 9/22/2023 | Ground Transportation | Uber from Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel in Costa Mesa, California to EY office in Irvine, California |
| Zaman, Sabina | Partner/Principal | 9/23/2023 | Ground Transportation | Uber from John F. Kennedy Airport to home in New York, New York |

| Name | Title | Date of Service | Expense Category | Description |
|----------------------|-------------------|-----------------|-----------------------|---|
| Zaman, Sabina | Partner/Principal | 9/23/2023 | Ground Transportation | Remaining cost of Uber from John F. Kennedy Airport to home in New York |
| Gust, Ryan Alexander | Manager | 9/12/2023 | Ground Transportation | From EY Irvine, CA Office to Costa Mesa, CA Uber while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/13/2023 | Meals - Out of Town | Lunch (R. Gust, T. Hayes, P. Yoo, J. Block) while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/13/2023 | Ground Transportation | From EY Irvine, CA Office to dinner (Santa Ana, CA) Uber while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/14/2023 | Meals - Out of Town | Lunch (R. Gust, T. Hayes, P. Yoo, J. Block) while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/14/2023 | Ground Transportation | From EY Irvine, CA Office to dinner (Santa Ana, CA) Uber while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/15/2023 | Lodging | Lodging for four nights at Costa Mesa Marriot in Costa Mesa, CA while traveling for Celsius audit readiness engagement. |
| Gust, Ryan Alexander | Manager | 9/18/2023 | Ground Transportation | From dinner (Newport Beach, CA) to Renaissance Newport Beach (Newport Beach, CA) Uber while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/19/2023 | Meals - Out of Town | Lunch for EY team (R. Gust, T. Hayes, S. Riley, P. Yoo, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/20/2023 | Meals - Out of Town | Lunch for EY team (R. Gust, T. Hayes, S. Riley, P. Yoo, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/22/2023 | Lodging | Lodging for five nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement. |
| Gust, Ryan Alexander | Manager | 9/26/2023 | Meals - Out of Town | Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/26/2023 | Ground Transportation | From dinner (Newport Beach, CA) to Renaissance Newport Beach (Newport Beach, CA) Uber while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/27/2023 | Meals - Out of Town | Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/27/2023 | Meals - Out of Town | Dinner for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/27/2023 | Ground Transportation | From EY Irvine, CA Office to dinner (Newport Beach, CA) Uber while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/28/2023 | Meals - Out of Town | Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/29/2023 | Meals - Out of Town | Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement |
| Gust, Ryan Alexander | Manager | 9/29/2023 | Lodging | Lodging for four nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement. |
| Yoo, Patrick | Senior | 9/18/2023 | Ground Transportation | Uber from EY Irvine, CA Office to team dinner in Newport Beach, CA |
| Yoo, Patrick | Senior | 9/18/2023 | Ground Transportation | Uber from Avenue of the Arts (Costa Mesa, CA) to EY Irvine, CA Office |
| Yoo, Patrick | Senior | 9/19/2023 | Ground Transportation | Uber from EY Irvine, CA Office to Avenue of the Arts (Costa Mesa, CA) |
| Yoo, Patrick | Senior | 9/20/2023 | Ground Transportation | Uber from Avenue of the Arts (Costa Mesa, CA) to EY Irvine, CA Office |
| Yoo, Patrick | Senior | 9/20/2023 | Ground Transportation | Uber from Newport Beach, CA team dinner to Avenue of the Arts (Costa Mesa, CA) |

| Name | Title | Date of Service | Expense Category | Description |
|--------------|----------------|-----------------|-----------------------|--|
| Yoo, Patrick | Senior | 9/21/2023 | Ground Transportation | Uber from Avenue of the Arts (Costa Mesa, CA) to EY Irvine, CA Office |
| Yoo, Patrick | Senior | 9/21/2023 | Ground Transportation | Uber from Costa Mesa, CA team dinner to John-Wayne Aiport (Orange County, CA) |
| Yoo, Patrick | Senior | 9/21/2023 | Ground Transportation | Uber from EY Irvine, CA Office to Costa Mesa, CA team dinner |
| Yoo, Patrick | Senior | 9/17/2023 | Ground Transportation | Uber from John-Wayne Aiport (Orange County, CA) to Avenue of the Arts (Costa Mesa, CA) |
| Yoo, Patrick | Senior | 9/17/2023 | Airfare | Roundtrip flight to John-Wayne Airport (Orange County, CA) and from Costa Mesa, CA for Celsius audit readiness engagement. |
| Yoo, Patrick | Senior | 9/18/2023 | Lodging | Lodging for four nights at the Avenue of the Arts hotel (Costa Mesa, CA) 9/21 while travelling for Celsius audit readiness engagement. |
| Yoo, Patrick | Senior | 9/17/2023 | Airfare | Travel booking fee for flight to and from Irvine for Celsius audit readiness engagement. |
| Riley, Sean | Senior Manager | 9/17/2023 | Airfare | Checked bag for flight to Santa Ana airport (SNA) from San Francisco Airport for Celsius audit readiness engagement |
| Riley, Sean | Senior Manager | 9/18/2023 | Ground Transportation | Uber transportation from EY San Francisco office to San Francisco Airport (SFO) charged the day after transportation |
| Riley, Sean | Senior Manager | 9/19/2023 | Meals - Out of Town | Dinner (S. Riley, T. Hayes, K. Zimmer, P. Yoo, R. Gust) with client (John-Wayne) while travelling for Celsius audit readiness engagement. |
| Riley, Sean | Senior Manager | 9/22/2023 | Airfare | One way flight from Santa Ana airport (SNA) to San Francisco Airport (SFO) for Celsius audit readiness engagement. |
| Riley, Sean | Senior Manager | 9/22/2023 | Airfare | Checked bag for flight to San Francisco airport (SFO) from Santa Ana Airport for Celsius audit readiness engagement |
| Riley, Sean | Senior Manager | 9/22/2023 | Lodging | Lodging for five nights at the Renaissance Newport Beach Hotel in Newport Beach, California while travelling for Celsius audit readiness engagement. |
| Riley, Sean | Senior Manager | 9/23/2023 | Airfare | One way flight from San Francisco airport (SFO) to Santa Ana airport (SNA) for Celsius audit readiness engagement. |
| Riley, Sean | Senior Manager | 9/26/2023 | Ground Transportation | Uber transportation from dinner in Irvine, California to the Renaissance Newport Beach Hotel in Newport Beach, California |
| Riley, Sean | Senior Manager | 9/28/2023 | Airfare | One way flight from Santa Ana airport (SNA) to San Francisco Airport (SFO) for Celsius audit readiness engagement. |
| Riley, Sean | Senior Manager | 9/29/2023 | Lodging | Lodging for four nights at the Renaissance Newport Beach Hotel in Newport Beach, California while travelling for Celsius audit readiness engagement. |
| Riley, Sean | Senior Manager | 9/29/2023 | Ground Transportation | Uber from San Francisco airport (SFO) back home in Clayton, California |
| Riley, Sean | Senior Manager | 10/1/2023 | Ground Transportation | Lyft from San Francisco airport (SFO) to home in Clayton, CA after travel for Celsius client project. |

Total Expenses

Value Added Tax - Israel - July 2023

Value Added Tax - Israel - August 2023

Value Added Tax - Israel - September 2023

Total

Combined Total